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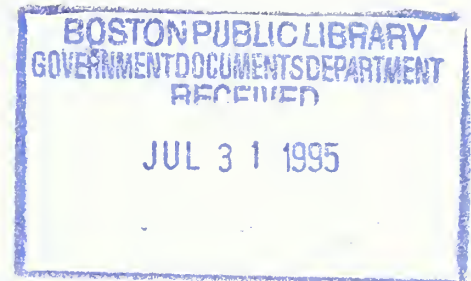
A Statistical Perspective on Boston's Government

Boston Facts & Figures

1995 EDITION



CITIZENS BANK



Dear Friends:

It was once written that if Massachusetts were the wheel within New England, then Boston was surely its hub. As the 1995 edition of the Boston Municipal Research Bureau's *Facts and Figures* attests, Boston remains very much the hub of the local universe.

In *Facts & Figures* we learn that while Boston accounts for less than 10 percent of the state's population, its hospitals delivered more than 22 percent of all children born in Massachusetts in 1993. Boston is also the hub for city, state and federal governments which collectively employ 18 percent of the city's total workforce, or more than 90,000 people.

What we learn in each edition of *Facts & Figures* is that Boston remains a vibrant and livable city with real neighborhoods that reflect a great diversity and a promising future for all of us who live or work in the city. It is our pleasure at Citizens Bank to help bring this edition of *Facts & Figures* to you for your research and information. I think you will agree, as you make your way through this information, that Boston is truly a city on the move with not only a great past but a wonderful future as well.

Very Truly Yours,

Robert M. Mahoney
CEO and President
Citizens Bank of Massachusetts



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The Boston Municipal Research Bureau is an independent, member-supported, nonpartisan research organization, established in 1932 to provide objective and impartial research and policy analysis in order to promote more efficient, effective and responsible government for the City of Boston. The Bureau is concerned with significant issues of public policy and management affecting the City of Boston. The Bureau:

- *Investigates issues through research and the monitoring of City functions and finances.*
- *Develops and analyzes policy choices and makes recommendations for constructive action.*
- *Disseminates accurate factual information with its analysis and recommendations to Bureau members, government officials, the media and the public.*
- *Promotes better public understanding of issues to stimulate informed citizen participation in City affairs.*
- *Fosters collaboration between the public and private sectors with respect to the delivery of city services and the promotion of economic health and improved quality of life in Boston.*

The Bureau does not participate in any political campaign on behalf of or in opposition to any candidate for elective office. The Research Bureau operates with a full-time staff of four and a Board of Directors of 56 of Boston's prominent business and civic leaders.

If you would like to know more about the Bureau or if you have questions about this publication, please call or write the Bureau at:

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PREFACE

The sixth edition of Boston Facts & Figures needs very little if any introduction. This publication is a continuation of sixty-three years of the Bureau's effort to provide information on the operation of Boston's government and the people who live in the City. As in previous editions, this year we have included data on Boston's population, spending and resources, workforce, schools, tax base and debt.

This publication is a culmination of many months of gathering and refining information on Boston's government to ensure its reliability and comparability. It contains nearly all of the financial information on Boston through fiscal 1995.

Boston Facts & Figures is intended to be a practical resource for those who follow Boston's government. We hope you find this report of great interest and continuing use.

*Samuel R. Tyler
President*

*Elaine Dandurand Beattie
Senior Research Associate*

February 1995

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This section provides a wide variety of demographic information on Boston: its population, housing, employment, income and other characteristics. Also included are highlights of basic tax factors affecting a corporation or individual living, working or operating a business in Boston.

Population

Boston's total population in 1990 was 574,283, an increase of 11,289 people since 1980. The City's population represents 9.5% of the statewide population. Boston's population was 48.1% male and 51.9% female. The median age was 30.3 years old. In 1990, 73.3% of the population was 44 years old and under, 49.3% lived in non-family households, 63.0% lived in rental housing and 28.1% owned their own housing unit. Allston-Brighton recorded the largest number of residents, accounting for 12.2% of the total population, followed by South Dorchester with 10.6% and Roxbury with 10.2%. When analyzed by race, the City's population was 62.8% White, 25.6% Black, 5.3% Asian, 0.3% American Indian and 6.0% fall into the "Other" category. Of the total population, 61,955 or 10.8% were of Hispanic origin. Citywide the poverty rate was 18.7%, with a high of 36.1% in Fenway-Kenmore and a low of 4.9% in West Roxbury. In 1990, a family of four with an income of \$12,674 or less was considered living in poverty.



Characteristics

In 1990, 22.8% of all Boston school-aged children attended private school, nearly double the state average of 12.4%. Of the 5 to 17 year olds speaking a second language at home, 44.4% report that they do not speak English "very well", compared with 51.8% of those Boston residents over 18. In 1990, 30.0% of Boston's 25 and over population reported attaining at least a Bachelor's degree, up from 20.3% in 1980.



After four consecutive years of declining employment, the number of jobs in Boston increased in 1993 by 2.4%. Since 1988, Boston has experienced a job loss of 55,069 or 9.8%. The construction sector registered the largest decrease in jobs, dropping 38.8%. Boston employment represented 29.8% of the total Boston Metropolitan Area employees. The average annual wage in Boston was \$37,550 in 1993 compared to \$32,914 in the Metropolitan Area. Unemployment in Boston in 1993 was 6.5% after reaching a high of 8.4% in 1991, but up from 3.4% in 1988. The average sales price of a single family home

was \$141,869 in 1993, down 8.3% from 1988. In the City's neighborhoods, Allston-Brighton had the largest number of total housing units with 30,800 (12.3%) and Charlestown had the least with 7,750 (3.1%). Three family houses represented the largest portion of housing stock at 19.1%, followed by apartments at 15.3% and two family homes at 15.0%.

In the 1994 state election, 64.5% of Boston's registered voters cast ballots. The largest voter turnout occurred in West Roxbury (75.2%), followed by Roslindale (70.2%) and Back Bay (69.0%). The lowest voter turnout occurred in Fenway (50.4%), followed by Roxbury (54.9%) and Mattapan (55.0%).

Office Space & Hotel Rooms

Between 1988 and 1994, Boston added 6,750,884 square feet of office space to the market. The vacancy rate for office space in 1994 was 11.3%, down from a high of 17.7% in 1991 and up from 10.5% in 1988. According to Meredith & Grew's *Greater Boston Market Report*, the average weighted asking rent in the City was \$23.67 in 1994, a decrease of \$10.48 since 1988. The hotel occupancy rate in the greater Boston area has increased by 4.5% from 1992 to 1993, based on a survey of 15,859 hotel rooms. The average daily rate for a hotel room increased 2.5% to \$113.11 over 1992.



Hospitals & Universities

Boston is home to 28 short and long-term care hospitals. These hospitals have a capacity of 7,675 beds and 258 bassinets. As of January 1994, the occupancy rate for hospital beds was 78.1%, with an average full-time equivalent staffing of 5.8 per bed. Complementing this array of hospitals are 34 public and private colleges and universities located in Boston. In the fall of 1993, Boston's full-time student population was 108,958. An additional 56,309 students were enrolled part-time. Based on total enrollment, Boston's largest university was Northeastern (29,712 or 20.7%) followed by Boston University (29,472 or 20.5%).

CITY OF BOSTON DEMOGRAPHIC SUMMARY 1990 CENSUS

POPULATION	MEDIAN AGE	NUMBER	% OF TOTAL	RACE	MEDIAN AGE	NUMBER	% OF TOTAL
MALE	29.5	275,972	48.1%	WHITE	32.1	360,873	62.8%
FEMALE	31.3	298,311	51.9%	BLACK	28.1	146,947	25.6%
				AMERICAN INDIAN	28.3	1,884	0.3%
TOTAL POPULATION	30.3	574,283	100.0%	ASIAN	27.7	30,386	5.3%
				OTHER	24.0	34,193	6.0%
MASSACHUSETTS POPULATION	33.6	6,016,245		TOTAL POPULATION	30.3	574,283	100.0%
BOSTON AS % OF MASS.		9.5%		HISPANIC ORIGIN (ANY RACE)	25.1	61,955	10.8%
AGE		NUMBER	% OF TOTAL				
UNDER 5 YEARS		36,601	6.4%	HOUSING		UNITS	% OF TOTAL
5 TO 17 YEARS		73,232	12.8%	OWNER OCCUPIED		70,544	28.1%
18 TO 20 YEARS		39,780	6.9%	RENTER OCCUPIED		157,920	63.0%
21 TO 24 YEARS		60,668	10.6%	VACANT		22,399	8.9%
25 TO 44 YEARS		210,523	36.7%	TOTAL HOUSING		250,863	100.0%
45 TO 54 YEARS		46,916	8.2%				
55 TO 59 YEARS		19,638	3.4%				
60 TO 64 YEARS		20,975	3.7%				
65 TO 74 YEARS		35,832	6.2%				
75 TO 84 YEARS		21,899	3.8%				
85 YEARS AND OVER		8,219	1.4%				
TOTAL POPULATION		574,283	100.0%	CONTRACT RENT		UNITS	% OF TOTAL
				NO RENT		2,291	1.5%
				LESS THAN \$250		29,987	19.0%
HOUSEHOLDS		NUMBER	% OF TOTAL	\$250 TO \$499		36,547	23.2%
MARRIED-COUPLE FAMILIES		67,991	29.8%	\$500 TO \$749		52,696	33.5%
MALE HOUSEHOLDER		9,585	4.2%	\$750 TO \$999		22,755	14.5%
FEMALE HOUSEHOLDER		38,351	16.8%	\$1,000 OR MORE		13,159	8.4%
NON-FAMILY HOUSEHOLDER [1]		112,537	49.3%	TOTAL UNITS		157,435	100.0%
TOTAL		228,464	100.0%				

[1] Generally, individuals living with a roommate.

Source: U.S. Bureau of the Census, 1990 Population and Housing Characteristics.

CITY OF BOSTON 1980 AND 1990 POPULATION BREAKDOWN BY NEIGHBORHOOD AND RACE

NEIGHBORHOOD	1980 POPULATION					1990 POPULATION					% OF TOTAL	% CHANGE '80-'90			
	WHITE	BLACK	NATIVE AMERICAN	ASIAN/PAC. ISLANDERS	OTHER	% OF TOTAL	WHITE	BLACK	NATIVE AMERICAN	ASIAN/PAC. ISLANDERS			OTHER		
ALLSTON-BRIGHTON	57,245	2,673	95	3,784	1,467	65,264	11.6%	55,002	5,075	131	7,496	2,580	70,284	12.2%	7.7%
BACK BAY-BEACON HILL	27,864	1,284	49	655	360	30,212	5.4%	25,275	1,015	41	1,303	220	27,854	4.9%	-7.8%
CENTRAL BOSTON	17,459	648	23	3,535	197	21,862	3.9%	16,464	662	35	4,317	147	21,625	3.8%	-1.1%
CHARLESTOWN	13,118	26	20	127	73	13,364	2.4%	14,120	109	49	327	113	14,718	2.6%	10.1%
EAST BOSTON	31,564	128	51	118	317	32,178	5.7%	28,647	835	116	1,315	2,028	32,941	5.7%	2.4%
FENWAY-KENMORE	25,413	3,035	59	1,187	1,148	30,842	5.5%	24,539	3,569	105	3,176	1,348	32,737	5.7%	6.1%
HARBOR ISLANDS	1,431	246	11	25	35	1,748	0.3%	568	669	8	7	31	1,283	0.2%	-26.6%
HYDE PARK	25,861	3,864	32	167	299	30,223	5.4%	22,279	6,904	71	324	557	30,135	5.2%	-0.3%
JAMAICA PLAIN	25,025	7,501	132	677	5,875	39,210	7.0%	24,073	9,105	182	2,123	5,710	41,193	7.2%	5.1%
MATTAPAN	5,695	28,940	134	95	963	35,827	6.4%	3,014	31,324	156	266	1,228	35,988	6.3%	0.4%
NORTH DORCHESTER	16,520	3,978	93	156	3,042	23,789	4.2%	14,080	5,621	126	1,637	3,602	25,066	4.4%	5.4%
ROSLINDALE	30,349	1,234	26	457	640	32,706	5.8%	27,060	2,969	48	1,054	1,828	32,959	5.7%	0.8%
ROXBURY	5,845	44,924	241	185	6,597	57,792	10.3%	5,705	44,844	301	313	7,632	58,795	10.2%	1.7%
SOUTH BOSTON	30,067	15	68	154	92	30,396	5.4%	28,365	290	93	554	165	29,467	5.1%	-3.1%
SOUTH DORCHESTER	39,178	16,488	176	320	2,961	59,123	10.5%	30,382	23,603	254	2,072	4,330	60,641	10.6%	2.6%
SOUTH END	10,662	11,058	78	3,220	2,107	27,125	4.8%	12,869	9,871	142	3,535	2,474	28,891	5.0%	6.5%
WEST ROXBURY	30,641	187	14	288	203	31,333	5.6%	28,431	482	26	567	200	29,706	5.2%	-5.2%
TOTALS	393,937	126,229	1,302	15,150	26,376	562,994	100.0%	360,873	146,947	1,884	30,386	34,193	774,283	100.0%	2.0%

PERCENT CHANGE 1980-1990: -8.4% 16.4% 44.7% 100.6% 29.6% 2.0%

NEIGHBORHOOD	PERCENTAGE DISTRIBUTION 1980					PERCENTAGE DISTRIBUTION 1990					TOTAL
	WHITE	BLACK	NATIVE AMERICAN	ASIAN/PAC. ISLANDERS	OTHER	WHITE	BLACK	NATIVE AMERICAN	ASIAN/PAC. ISLANDERS	OTHER	
ALLSTON-BRIGHTON	87.7%	4.1%	0.1%	5.8%	2.2%	78.3%	7.2%	0.2%	10.7%	3.7%	100.0%
BACK BAY-BEACON HILL	92.2%	4.2%	0.2%	2.2%	1.2%	90.7%	3.6%	0.1%	4.7%	0.8%	100.0%
CENTRAL BOSTON	79.9%	3.0%	0.1%	16.2%	0.9%	76.1%	3.1%	0.2%	20.0%	0.7%	100.0%
CHARLESTOWN	98.2%	0.2%	0.1%	1.0%	0.5%	95.9%	0.7%	0.3%	2.2%	0.8%	100.0%
EAST BOSTON	98.1%	0.4%	0.2%	0.4%	1.0%	87.0%	2.5%	0.4%	4.0%	6.2%	100.0%
FENWAY-KENMORE	82.4%	9.8%	0.2%	3.8%	3.7%	75.0%	10.9%	0.3%	9.7%	4.1%	100.0%
HARBOR ISLANDS	81.9%	14.1%	0.6%	1.4%	2.0%	44.3%	52.1%	0.6%	0.5%	2.4%	100.0%
HYDE PARK	85.6%	12.8%	0.1%	0.6%	1.0%	73.9%	22.9%	0.2%	1.1%	1.8%	100.0%
JAMAICA PLAIN	63.8%	19.1%	0.3%	1.7%	15.0%	58.4%	22.1%	0.4%	5.2%	13.9%	100.0%
MATTAPAN	15.9%	80.8%	0.4%	0.3%	2.7%	8.4%	87.0%	0.4%	0.7%	3.4%	100.0%
NORTH DORCHESTER	69.4%	16.7%	0.4%	0.7%	12.8%	56.2%	22.4%	0.5%	6.5%	14.4%	100.0%
ROSLINDALE	92.8%	3.8%	0.1%	1.4%	2.0%	82.1%	9.0%	0.1%	3.2%	5.5%	100.0%
ROXBURY	10.1%	77.7%	0.4%	0.3%	11.4%	9.7%	76.3%	0.5%	0.5%	13.0%	100.0%
SOUTH BOSTON	98.9%	0.0%	0.2%	0.5%	0.3%	96.3%	1.0%	0.3%	1.9%	0.6%	100.0%
SOUTH DORCHESTER	66.3%	27.9%	0.3%	0.5%	5.0%	50.1%	38.9%	0.4%	3.4%	7.1%	100.0%
SOUTH END	39.3%	40.8%	0.3%	11.9%	7.8%	44.5%	34.2%	0.5%	12.2%	8.6%	100.0%
WEST ROXBURY	97.8%	0.6%	0.0%	0.9%	0.6%	95.7%	1.6%	0.1%	1.9%	0.7%	100.0%
TOTALS	70.0%	22.4%	0.2%	2.7%	4.7%	62.8%	25.6%	0.3%	5.3%	6.0%	100.0%

BIRTHS, DEATHS AND MARRIAGES IN BOSTON, 1993

	BOSTON		MASSACHUSETTS	
BIRTHS				
OCCURRENCE [1]	19,253		85,885	
RESIDENT	8,808		84,627	
LOW WEIGHT [2]	777		5,202	
TEEN [3]	1,026		6,606	
RESIDENT INFANT DEATHS				
INFANT [4]	86		523	
NEONATAL [5]	66		375	
RESIDENT MARRIAGES [6]	4,138		43,228	
RESIDENT DEATHS				
TOTAL	5,311		55,557	
RATE [7]	582.8		474.5	
SELECT CAUSES OF DEATH:	NUMBER	RANK	NUMBER	RANK
HEART DISEASE	1,462	1	17,585	1
CANCER	1,212	2	13,981	2
PNEUMONIA & FLU	277	3	2,776	4
STROKE	275	4	3,373	3
PULMONARY DISEASE	180	5	2,324	5
DIABETES	120	6	1,334	6
HOMICIDE	98	7	248	9
MOTOR VEHICLE	38	8	549	7
SUICIDE	35	9	464	8

[1] Occurrence births include all births in Boston, regardless of the mother's residency.

[2] Born weighing under 5.5 pounds or 2,500 grams.

[3] Mother under the age of 20.

[4] Death of child less than one year old.

[5] Death of child less than one month old.

[6] Resident marriage information is for 1992.

[7] Deaths per 100,000 residents using 1940 U.S. standards.

Source: Massachusetts Dept. of Public Health, Bureau of Health Statistics, Research and Evaluation

EDUCATIONAL ENROLLMENT OF RESIDENTS IN SELECTED MASSACHUSETTS CITIES

1980

1990

	ELEMENTARY OR HIGH SCHOOL				ELEMENTARY OR HIGH SCHOOL			
	PREPRIMARY	TOTAL	% IN PRIVATE SCHOOL	COLLEGE	PREPRIMARY	TOTAL	% IN PRIVATE SCHOOL	COLLEGE
BOSTON	4,205	96,194	27.7%	73,040	6,202	75,475	22.8%	84,831
WORCESTER	1,899	28,717	13.4%	16,240	2,944	23,611	11.6%	19,548
SPRINGFIELD	1,594	31,466	16.5%	10,045	3,136	27,135	16.6%	12,732
LOWELL	804	18,422	19.7%	5,948	1,657	17,231	15.9%	10,071
MASSACHUSETTS	62,577	1,167,888	11.2%	415,897	117,903	875,668	12.4%	536,563

EDUCATIONAL ATTAINMENT IN THE 25 & OVER POPULATION IN SELECTED MASSACHUSETTS CITIES

1980

1990

	TOTAL	GRADUATES		TOTAL	GRADUATES	
		% HIGH SCHOOL OR ABOVE	% BACHELOR'S OR ABOVE		% HIGH SCHOOL OR ABOVE	% BACHELOR'S OR ABOVE
BOSTON	330,650	68.4%	20.3%	365,708	75.7%	30.0%
WORCESTER	95,989	62.6%	14.8%	106,800	72.9%	21.1%
SPRINGFIELD	88,494	63.5%	11.8%	95,361	69.6%	15.0%
LOWELL	51,782	57.7%	10.4%	61,736	65.8%	15.5%
MASSACHUSETTS	3,463,256	72.2%	20.0%	3,962,223	80.0%	27.2%

LANGUAGE AT HOME OTHER THAN ENGLISH

	POPULATION		5-17		18 & OVER	
	TOTAL	% FOREIGN BORN	TOTAL	% DO NOT SPEAK VERY WELL	TOTAL	% DO NOT SPEAK VERY WELL
BOSTON	574,283	20.0%	23,460	44.4%	114,295	51.8%
WORCESTER	169,759	8.9%	6,130	38.6%	25,286	42.3%
SPRINGFIELD	156,983	7.4%	9,168	41.3%	25,494	46.8%
LOWELL	103,439	16.4%	7,291	49.9%	23,060	47.5%
MASSACHUSETTS	6,016,425	9.5%	143,528	35.1%	708,700	42.1%

[1]

The figures for "% Do Not Speak Very Well" represent the individual's self-perception of English language abilities for those who reported speaking a language other than English.

Note: Due to the changes in the question format of the Census and reporting of results, prior comparability is not possible.

Source: U.S. Census Bureau, 1980 & 1990 data

EMPLOYMENT IN THE CITY OF BOSTON 1988-1993

SECTOR	1988	1989	1990	1991	1992	1993	% OF 1993 TOTAL	% CHANGE 1988-93	BOSTON AS % OF PMSA EMPLOYMENT
GOVERNMENT	100,426	99,293	99,364	91,754	88,028	91,680	18.1%	-8.7%	41.5%
AGRICULTURE, FORESTRY, FISHERIES, MINING [1]	815	755	690	642	623	620	0.1%	-23.9%	7.4%
CONTRACT CONSTRUCTION	13,163	12,383	10,092	8,033	7,480	8,056	1.6%	-38.8%	18.0%
MANUFACTURING	34,092	32,501	31,459	29,364	27,282	28,009	5.5%	-17.8%	12.5%
TRANSPORTATION, COMMUNICATIONS, UTILITIES	34,893	33,189	33,631	31,040	32,444	32,413	6.4%	-7.1%	43.1%
WHOLESALE & RETAIL TRADE	79,898	79,099	74,831	67,568	66,214	65,726	13.0%	-17.7%	17.6%
TOTAL - FINANCE, INSURANCE, REAL ESTATE	85,837	79,675	76,438	73,060	71,347	72,168	14.2%	-15.9%	50.8%
BANKING/ FINANCIAL INVESTMENT	44,745	42,525	40,540	38,948	40,277	41,642	8.2%	-6.9%	52.9%
INSURANCE	27,869	26,236	25,700	24,452	22,102	21,515	4.2%	-22.8%	48.6%
REAL ESTATE	13,223	10,914	10,198	9,660	8,968	9,011	1.8%	-31.9%	46.7%
TOTAL - ALL SERVICES	213,463	215,174	211,160	199,051	202,173	208,846	41.2%	-2.2%	34.2%
HEALTH SERVICES	61,137	62,476	63,395	65,468	68,672	70,097	13.8%	14.7%	38.0%
EDUCATIONAL SERVICES	24,866	25,137	25,346	22,933	22,744	22,831	4.5%	-8.2%	33.1%
OTHER SERVICES	127,460	127,561	122,419	110,650	110,757	115,918	22.8%	-9.1%	32.4%
TOTAL EMPLOYMENT	562,587	552,069	537,665	500,512	495,591	507,518	100.0%	-9.8%	29.8%
PERCENT CHANGE OVER PRIOR YEAR	0.6%	-1.9%	-2.6%	-6.9%	-1.0%	2.4%	-----	-----	
AVERAGE ANNUAL WAGE	\$28,493	\$29,811	\$31,954	\$33,821	\$36,615	\$37,550	-----	31.8%	

6

EMPLOYMENT IN THE BOSTON METROPOLITAN AREA

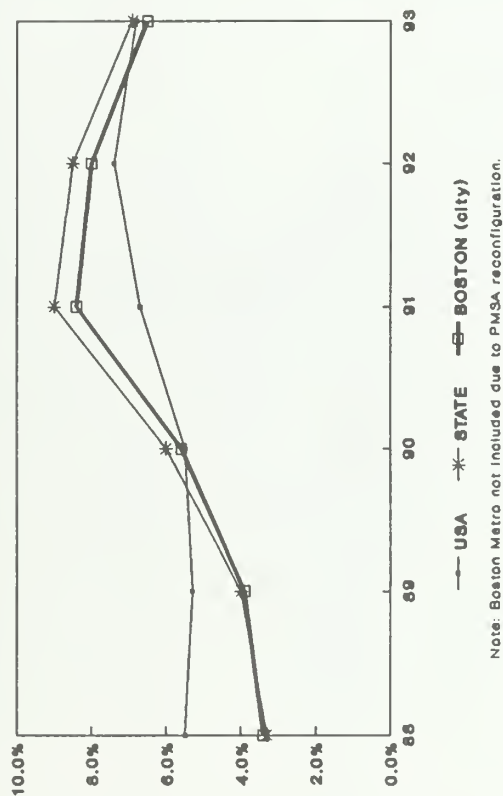
SECTOR	1988	1989	1990	1991	1992	1993	% OF 1993 TOTAL	% CHANGE 1988-92
GOVERNMENT	213,866	213,450	211,433	202,915	196,376	220,766	13.0%	-8.2%
AGRICULTURE, FORESTRY, FISHERIES, MINING	9,802	9,113	7,946	7,165	6,824	8,403	0.5%	-30.4%
CONTRACT CONSTRUCTION	72,166	72,166	51,849	41,007	37,403	44,702	2.6%	-48.2%
MANUFACTURING	271,184	255,943	239,377	221,487	209,570	224,438	13.2%	-22.7%
TRANSPORTATION, COMMUNICATIONS, UTILITIES	75,337	71,989	72,876	69,474	69,506	75,256	4.4%	-7.7%
WHOLESALE & RETAIL TRADE	392,540	393,779	369,957	341,606	334,989	374,387	22.0%	-14.7%
TOTAL - FINANCE, INSURANCE, REAL ESTATE	151,237	146,598	143,597	136,701	134,574	142,192	8.4%	-11.0%
BANKING/ FINANCIAL INVESTMENT	78,340	77,538	76,170	71,643	72,696	78,656	4.6%	-7.2%
INSURANCE	47,954	46,749	46,256	45,786	43,855	44,261	2.6%	-8.5%
REAL ESTATE	24,943	22,311	21,171	19,272	18,023	19,275	1.1%	-27.7%
TOTAL - ALL SERVICES	544,349	560,973	557,993	536,158	551,483	611,418	35.9%	1.3%
HEALTH SERVICES	142,773	148,354	152,136	155,967	162,330	184,364	10.8%	13.7%
EDUCATIONAL SERVICES	66,807	70,570	71,732	69,056	68,596	68,931	4.1%	2.7%
OTHER SERVICES	334,769	342,049	334,125	311,135	320,557	358,123	21.0%	-4.2%
TOTAL EMPLOYMENT	1,730,481	1,724,011	1,655,028	1,556,513	1,540,725	1,701,562	100.0%	-11.0%
AVERAGE ANNUAL WAGE	\$26,451	\$27,562	\$29,239	\$30,775	\$32,761	\$32,914		

[1] In any category, if one company represents more than 80% of the total employees or there are three or fewer companies in the sector, information is deemed confidential and is not provided.

[2] For 1988 to 1992, the Boston PMSA included 106 cities and towns. In 1993, the PMSA was reconfigured to include 129 cities and towns. As a result of this change, comparison of prior years with 1993 is inadvisable.

Source: Massachusetts Department of Employment and Training, Employment and Wages in Massachusetts' Cities and Towns and Boston-NH PMSA, 1988-93.

UNEMPLOYMENT RATES 1988 - 1993



UNEMPLOYMENT RATES FOR CALENDAR YEARS 1988-1993 [1]

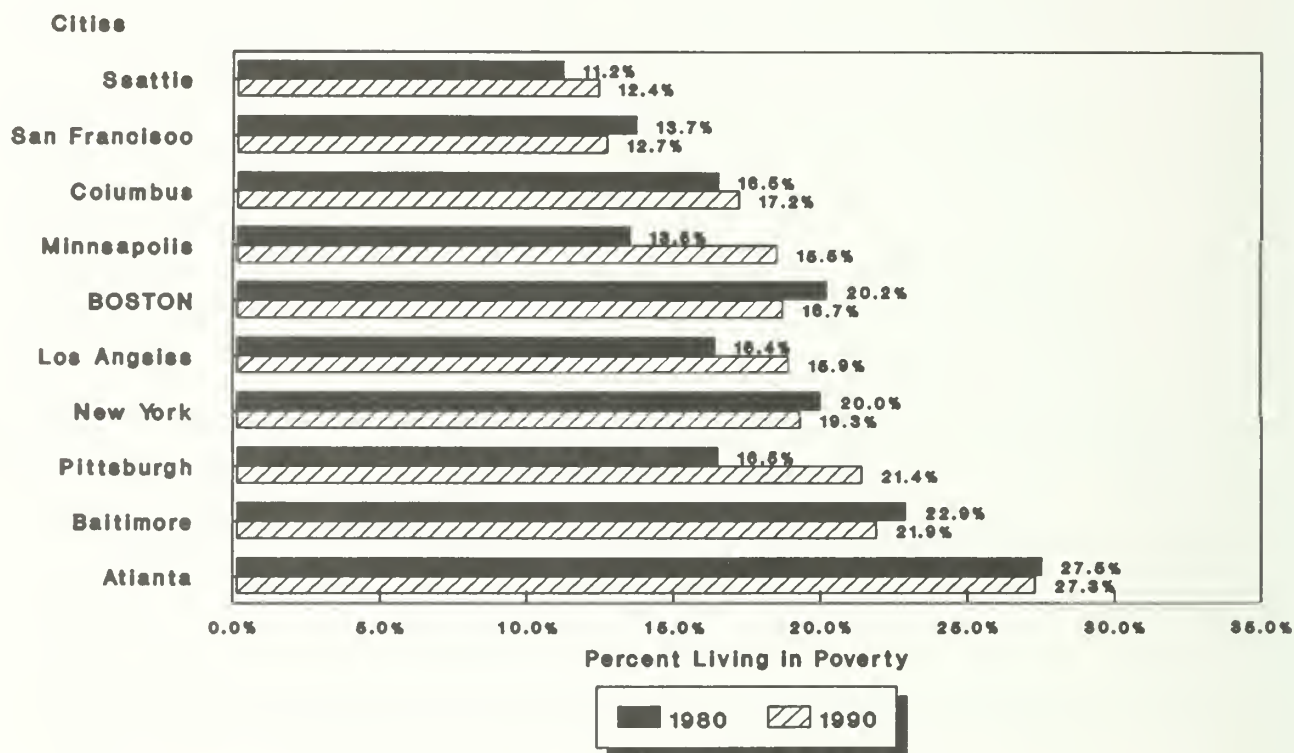
	1988	1989	1990	1991	1992	1993
BOSTON (CITY)	3.4%	3.9%	5.6%	8.4%	8.0%	6.5%
BOSTON (METRO) [2]	2.8%	3.4%	5.3%	7.8%	7.5%	6.0%
MASSACHUSETTS	3.3%	4.0%	6.0%	9.0%	8.5%	6.9%
UNITED STATES	5.5%	5.3%	5.5%	6.7%	7.4%	6.8%

UNEMPLOYMENT RATES FOR CALENDAR YEAR 1994 [3]

	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC [4]
BOSTON (CITY)	6.8%	6.0%	5.6%	5.3%	5.2%	6.0%	6.1%	5.9%	5.6%	6.2%	5.3%	5.1%
BOSTON (METRO)	6.3%	5.9%	5.5%	4.9%	4.7%	5.3%	5.3%	5.1%	4.8%	5.3%	4.6%	4.5%
MASSACHUSETTS	7.6%	7.1%	6.7%	5.8%	5.4%	6.0%	6.0%	5.6%	5.4%	5.9%	5.2%	5.2%
UNITED STATES	7.3%	7.1%	6.8%	6.2%	5.9%	6.2%	6.2%	5.9%	5.6%	5.4%	5.3%	5.1%

- [1] The methodology for calculating the unemployment rate included labor market area estimates and actual number of unemployment claims filed.
- [2] From 1988 to 1989, the Boston Metro unemployment rate was calculated using the Primary Metropolitan Statistical Area (PMSA) which included 106 cities and towns. In 1993, the PMSA was reconfigured to include 129 cities and towns and 1990-92 data was benchmarked to the 1993 PMSA. These figures also reflect population changes from the 1990 Census.
- [3] Due to a redesign in the methods of surveying and gathering data, unemployment data comparisons of years prior to 1994 are inadvisable. Figures have not been seasonally adjusted.
- [4] This figure is only preliminary and may be adjusted after printing.
- Source: Commonwealth of Massachusetts, Division of Employment Security.

CHANGE IN POVERTY RATE IN 10 LARGE U.S. CITIES 1980 & 1990



MEDIAN INCOME IN 1989 [1]

	PER CAPITA	HOUSEHOLDS	FAMILIES	NON- FAMILIES
BOSTON	\$15,581	\$29,180	\$34,377	\$22,445
WORCESTER	\$13,393	\$28,955	\$36,261	\$16,510
SPRINGFIELD	\$11,584	\$25,656	\$30,824	\$14,742
LOWELL	\$12,701	\$29,351	\$35,138	\$17,045
MASSACHUSETTS	\$17,224	\$36,952	\$44,367	\$20,802

1989 INCOME BELOW POVERTY LEVEL [2]

	ALL AGES		RELATED CHILDREN UNDER 18		FAMILIES	
	NUMBER	% [3]	NUMBER	%	NUMBER	%
BOSTON	102,092	18.7%	29,822	28.0%	17,598	15.0%
WORCESTER	24,228	15.3%	9,193	24.8%	4,939	12.2%
SPRINGFIELD	30,241	20.1%	13,713	33.2%	6,884	17.7%
LOWELL	17,900	18.0%	7,781	29.2%	3,711	15.1%
MASSACHUSETTS	519,339	8.9%	171,179	12.9%	102,748	6.7%

[1] HOUSEHOLDS are all housing units with no differentiation of occupants. FAMILIES are householders living with one or more related family members (related by birth, marriage, adoption). NON-FAMILIES are individuals living alone or with non-family members.

[2] Poverty Level is the income needed to provide a nutritionally adequate food plan and as determined by the family size and number of children under 18. See next page for Income cutoffs.

[3] All percents are of the total population in the respective category.

Source: Census Bureau data

1990 INCOME CUTOFFS TO DETERMINE POVERTY STATUS BY SIZE OF FAMILY AND AGE [1]

	FAMILY SIZE																										
	ONE			TWO			THREE			FOUR			FIVE			SIX			SEVEN			EIGHT			NINE+		
	ONE	UNDER 65 & OVER	TWO	UNDER 65 & OVER	TWO	THREE	FOUR	FIVE	SIX	SEVEN	EIGHT	NINE+															
INCOME CUTOFF	\$6,310	\$6,451	\$5,947	\$8,076	\$8,343	\$7,501	\$9,885	\$12,674	\$14,990	\$16,921	\$19,162	\$21,328	\$25,480														

MEDIAN HOUSEHOLD INCOME ANALYSIS AND POVERTY RATES CITY OF BOSTON BY NEIGHBORHOOD 1984, 1989 AND 1994

NEIGHBORHOODS	1984		1989		1994		1984-1989		1989-1994		1984-1994		1984		1989		% CHANGE
	MEDIAN HOUSEHOLD INCOME	ESTIMATED MEDIAN HOUSEHOLD INCOME [2]	MEDIAN HOUSEHOLD INCOME	ESTIMATED MEDIAN HOUSEHOLD INCOME [2]	CHANGE	% CHANGE	CHANGE	% CHANGE	CHANGE	% CHANGE	% LIVING IN POVERTY	% LIVING IN POVERTY					
WEST ROXBURY	\$27,250		\$39,509		\$46,099		\$12,259		\$6,590		\$18,849		8.0%		4.9%	-38.8%	
BACK BAY/BEACON HILL	32,500		38,853		45,334		6,353		6,481		12,834		7.0%		12.4%	77.1%	
HYDE PARK	27,500		35,916		41,907		8,416		5,991		14,407		8.0%		7.2%	-10.0%	
CHARLESTOWN	22,700		35,706		41,662		13,006		5,956		18,962		17.0%		12.7%	-25.3%	
ROSLINDALE	22,450		34,211		39,917		11,761		5,706		17,467		6.0%		10.9%	81.7%	
DOWNTOWN	32,600		30,061		35,075	(2,539)			5,014		2,475		8.0%		16.9%	111.3%	
JAMAICA PLAIN	16,200		29,864		34,845		13,664		4,981		18,645		31.0%		19.2%	-38.1%	
ALLSTON-BRIGHTON	22,400		29,384		34,285		6,984		4,901		11,885		17.0%		20.1%	18.2%	
MATTAPAN	22,500		29,316		34,206		6,816		4,890		11,706		23.0%		24.2%	5.2%	
SOUTH DORCHESTER	18,750		31,646		36,925		12,896		5,279		18,175		29.0%		15.1%	-47.9%	
NORTH DORCHESTER	11,300		28,137		32,830		16,837		4,693		21,530		34.0%		20.7%	-39.1%	
SOUTH END	22,200		27,156		31,686		4,956		4,530		9,486		17.0%		23.4%	37.6%	
SOUTH BOSTON	11,000		25,539		29,799		14,539		4,260		18,799		31.0%		17.3%	-44.2%	
EAST BOSTON	13,600		22,925		26,749		9,325		3,824		13,149		27.0%		19.3%	-28.5%	
ROXBURY	13,000		20,518		23,940		7,518		3,422		10,940		31.0%		29.6%	-4.5%	
FENWAY-KENMORE	16,250		18,645		21,755		2,395		3,110		5,505		22.0%		36.1%	64.1%	
CITYWIDE	\$19,250		\$29,180		\$34,813		\$9,930		\$5,633		\$15,563		21.0%		18.7%	-11.0%	

[1] Further adjustments are made for number of related children under 18 years and these cutoffs are adjusted annually based on the national change in the Consumer Price Index.

[2] Families with a total income below these levels are determined to be living in poverty.

Source: Bureau estimate based on a 16.67% Consumer Price Index growth from 1989 to 1994.

1985 Boston Redevelopment Authority Mid-Decade Report, Income and Poverty and U.S. Census data.

BOSTON HOUSING STOCK BY NEIGHBORHOOD, 1990

NEIGHBORHOOD	SINGLE FAMILY	TWO FAMILY	THREE FAMILY	4-6 FAMILY	6+ APARTMENTS	CONVOS	BHA-OWNED	121A	MIXED USE UNITS	TOTAL [1]	% OF TOTAL
ALLSTON/BRIGHTON	1,710	5,410	2,690	1,400	8,000	7,350	1,070	1,830	1,320	30,800	12.3%
BACK BAY/BEACON HILL	400	250	310	1,490	5,160	7,410	200	1,070	1,640	17,980	7.2%
CHARLESTOWN	970	1,030	1,220	300	390	1,340	1,300	840	330	7,750	3.1%
DOWNTOWN	70	110	410	1,450	1,070	4,120	100	2,610	3,440	13,360	5.3%
EAST BOSTON	1,020	2,560	6,400	930	860	570	980	230	1,250	14,810	5.9%
FENWAY-KENMORE	50	10	100	430	5,750	2,850	0	2,280	2,150	13,620	5.4%
HYDE PARK	4,800	3,260	960	420	1,020	380	450	350	110	11,770	4.7%
JAMAICA PLAIN	1,640	2,430	4,490	930	1,610	2,040	2,280	950	790	17,170	6.8%
MATTAPAN	1,930	3,200	3,090	660	1,880	160	1,140	100	80	12,230	4.9%
NORTH DORCHESTER	710	1,460	4,560	390	1,870	440	270	260	260	10,220	4.1%
ROSLINDALE	3,390	3,820	2,470	460	1,150	750	640	130	120	12,920	5.2%
ROXBURY	1,130	3,260	6,730	1,980	4,830	290	1,700	1,920	1,310	23,170	9.2%
SOUTH BOSTON	1,540	2,220	5,010	600	630	1,160	2,890	0	740	14,790	5.9%
SOUTH DORCHESTER	3,490	5,940	8,300	990	1,200	810	500	480	660	22,370	8.9%
SOUTH END	350	530	860	2,650	1,010	2,810	1,590	2,070	3,040	14,920	5.9%
WEST ROXBURY	6,490	2,120	260	140	2,060	1,410	180	210	80	12,950	5.2%
CITYWIDE TOTAL	29,690	37,610	47,860	15,220	38,490	33,890	15,290	15,330	17,320	250,830	100.0%
% OF TOTAL	11.8%	15.0%	19.1%	6.1%	15.3%	13.5%	6.1%	6.1%	6.9%	100.0%	

[1] Due to Census rounding and the residential unit computation process, figures may not total.
 Note: BHA-OWNED units covers some, but not all of the properties owned. 121A and MIXED USE properties primarily represent HUD assisted units in the City.
 Sources: U.S. Census and Boston Redevelopment Authority

AVERAGE SALES PRICE OF SINGLE FAMILY HOMES [1]

NEIGHBORHOODS	1989	1990	1991	1992	1993	CHANGE 1989-93	% CHANGE
DOWNTOWN	\$144,000	\$134,000	\$365,833	N/A	\$350,750	\$206,750	143.6%
JAMAICA PLAIN	205,629	204,837	173,021	\$167,331	185,840	(19,789)	-9.6%
WEST ROXBURY	180,231	166,519	163,108	165,287	161,323	(18,908)	-10.5%
BRIGHTON	172,533	164,670	166,118	159,904	158,000	(14,533)	-8.4%
ALLSTON	151,786	170,000	134,500	126,429	135,000	(16,786)	-11.1%
ROSLINDALE	152,794	145,893	126,133	124,314	114,873	(37,921)	-24.8%
HYDE PARK	144,531	132,570	118,664	115,623	108,005	(36,526)	-25.3%
DORCHESTER	157,036	146,000	134,150	94,154	94,746	(62,290)	-39.7%
MATTAPAN	114,379	130,780	107,545	95,262	87,582	(26,797)	-23.4%
ROXBURY	117,000	N/A	85,000	N/A	85,000	(32,000)	-27.4%
EAST BOSTON	161,714	108,857	100,500	74,556	79,438	(82,276)	-50.9%
SOUTH BOSTON	N/A	223,000	N/A	190,000	N/A	N/A	N/A
CHARLESTOWN	148,000	148,000	62,500	N/A	N/A	N/A	N/A
CITY AVERAGE [2]	\$154,136	\$156,261	\$144,756	\$131,286	\$141,869	(\$12,825)	-8.3%

[1] Average sales prices do not represent the appreciation or depreciation of property, it reflects only the selling price.

[2] Average reflects only those neighborhoods which reported figures for that year.

Source: Greater Boston Real Estate Board, Market Briefings Report, Fourth Quarter, 1993.

GENERAL ELECTION VOTING STATISTICS, 1983-1994

	CITY ELECTIONS						STATE ELECTION		
	11/3/83 % VOTER TURNOUT	11/5/85* % VOTER TURNOUT	11/3/87 + % VOTER TURNOUT	11/7/89* % VOTER TURNOUT	11/7/91 % VOTER TURNOUT	11/2/93 % VOTER [1] TURNOUT	11/8/94 VOTER REGISTRATION	11/8/94 VOTER TURNOUT	11/8/94 % VOTER TURNOUT
DISTRICT ONE	68.9%	23.8%	45.0%	37.9%	41.2%	52.8%	30,265	19,969	66.0%
EAST BOSTON	68.5%	23.6%	48.1%	42.1%	47.2%	59.4%	11,970	7,848	65.6%
CHARLESTOWN	70.8%	23.6%	44.8%	45.3%	42.4%	52.7%	8,456	5,679	67.2%
NORTH END	67.5%	24.5%	39.9%	26.1%	31.9%	44.6%	9,839	6,442	65.5%
DISTRICT TWO	70.1%	32.0%	44.6%	31.9%	44.6%	52.6%	32,440	20,795	64.1%
SOUTH BOSTON	74.8%	42.1%	56.1%	41.9%	52.4%	64.1%	18,718	12,633	67.5%
SOUTH END	62.5%	17.3%	28.3%	18.8%	33.3%	37.3%	13,722	8,162	59.5%
DISTRICT THREE	75.0%	25.1%	42.7%	33.3%	44.3%	59.6%	24,099	15,850	65.8%
DORCHESTER	75.0%	25.1%	42.7%	33.3%	44.3%	59.6%	24,099	15,850	65.8%
DISTRICT FOUR	69.5%	13.2%	32.4%	21.2%	32.2%	40.3%	16,926	9,585	56.6%
MATTAPAN	68.4%	12.5%	31.8%	19.3%	30.5%	37.4%	7,005	3,856	55.0%
CODMAN SQUARE	69.1%	12.3%	29.8%	20.8%	31.1%	42.1%	4,941	2,756	55.8%
FRANKLIN FIELD	71.5%	15.1%	35.5%	24.3%	36.0%	42.5%	4,980	2,973	59.7%
DISTRICT FIVE	73.3%	26.4%	46.1%	34.8%	45.4%	63.2%	29,688	20,494	69.0%
HYDE PARK	73.6%	26.7%	46.9%	34.8%	46.1%	63.2%	22,078	15,153	68.6%
ROSLINDALE	71.9%	25.0%	43.7%	36.3%	43.9%	63.0%	7,610	5,341	70.2%
JAMAICA PLAIN	---	---	38.5%	26.2%	36.0%	---	---	---	---
DISTRICT SIX	72.0%	24.2%	43.4%	43.8%	45.1%	57.0%	31,282	21,990	70.3%
JAMAICA PLAIN	67.4%	19.7%	37.0%	36.5%	40.8%	48.5%	15,491	10,121	65.3%
WEST ROXBURY	75.9%	28.1%	48.1%	49.2%	48.1%	65.3%	15,791	11,869	75.2%
DISTRICT SEVEN	67.6%	18.0%	34.6%	23.3%	37.9%	41.4%	17,059	9,360	54.9%
ROXBURY	67.6%	18.0%	34.8%	23.3%	38.0%	41.4%	17,059	9,360	54.9%
JAMAICA PLAIN	---	---	28.9%	20.6%	34.9%	---	---	---	---
DISTRICT EIGHT	60.8%	17.5%	29.4%	18.9%	26.9%	34.7%	20,535	13,321	64.9%
BACK BAY	58.9%	17.3%	26.7%	16.3%	23.1%	34.4%	12,790	8,822	69.0%
BEACON HILL	59.2%	16.7%	32.2%	23.9%	34.4%	37.3%	3,083	1,928	62.5%
FENWAY	52.1%	11.5%	22.6%	13.6%	20.7%	19.7%	1,860	937	50.4%
MISSION HILL	71.5%	21.7%	41.4%	28.6%	38.6%	44.9%	2,802	1,634	58.3%
DISTRICT NINE	65.4%	23.2%	40.3%	31.8%	37.0%	41.1%	23,258	14,091	60.6%
ALLSTON/BRIGHTON	65.4%	23.2%	40.3%	31.8%	37.0%	41.1%	23,258	14,091	60.6%
TOTAL REGISTRATION	288,986	285,212	241,795	244,821	221,899	233,228	225,552		
TOTAL TURNOUT	201,118	66,453	98,591	78,283	89,885	118,317	145,455		
% TURNOUT	69.6%	23.3%	40.8%	32.0%	40.5%	50.7%	64.5%		

* Non-mayoral Election.

+ In 1987, wards and precincts were rearranged.

[1] In 1993, districts were rearranged. Due to the resignation of Mayor Flynn, a special Mayoral election was held in conjunction with the regularly scheduled election.

Source: City of Boston Election Department Worksheets for 1983, 1985, 1987, 1989, 1991, 1993 and 1994.

DISTRICT 1

East Boston: Ward 1, precincts 1-14; Charlestown: Ward 2, precincts 1-7; North End: Ward 3, precincts 1-6

DISTRICT 2

South Boston: Ward 6, precincts 1-9; Ward 7, precincts 1-9; South End, Chinatown: Ward 3, precincts 7, 8; Ward 4, precincts 1-4; Ward 5, precinct 1; Ward 8, precincts 1, 2; Ward 9, precincts 1, 2

DISTRICT 3

Dorchester-Savin Hill, Meeting House Hill, Neponset, Cedar Grove, Fields Corner, Columbia Point

Lower Mills: Ward 13, precincts 3, 6-10; Ward 15, precincts 1-9; Ward 16, precincts 1-12; Ward 17, precincts 4, 11-14

DISTRICT 4

Mattapan: Ward 14, precincts 2-14; Dorchester-Codman Square: Ward 17, precincts 1-3, 5-10; Franklin Field: Ward 18, precincts 1-5, 21

DISTRICT 5

Hyde Park: Ward 18, precincts 6-20, 22, 23; Ward 19, precincts 7, 10-13; Roslindale: Ward 20, precincts 1-4, 7-9

DISTRICT 6

Jamaica Plain: Ward 10, precincts 6-9; Ward 11, precincts 4-10; Ward 19, precincts 1-6, 8, 9; West Roxbury: Ward 20, precincts 5, 6, 10-20

DISTRICT 7

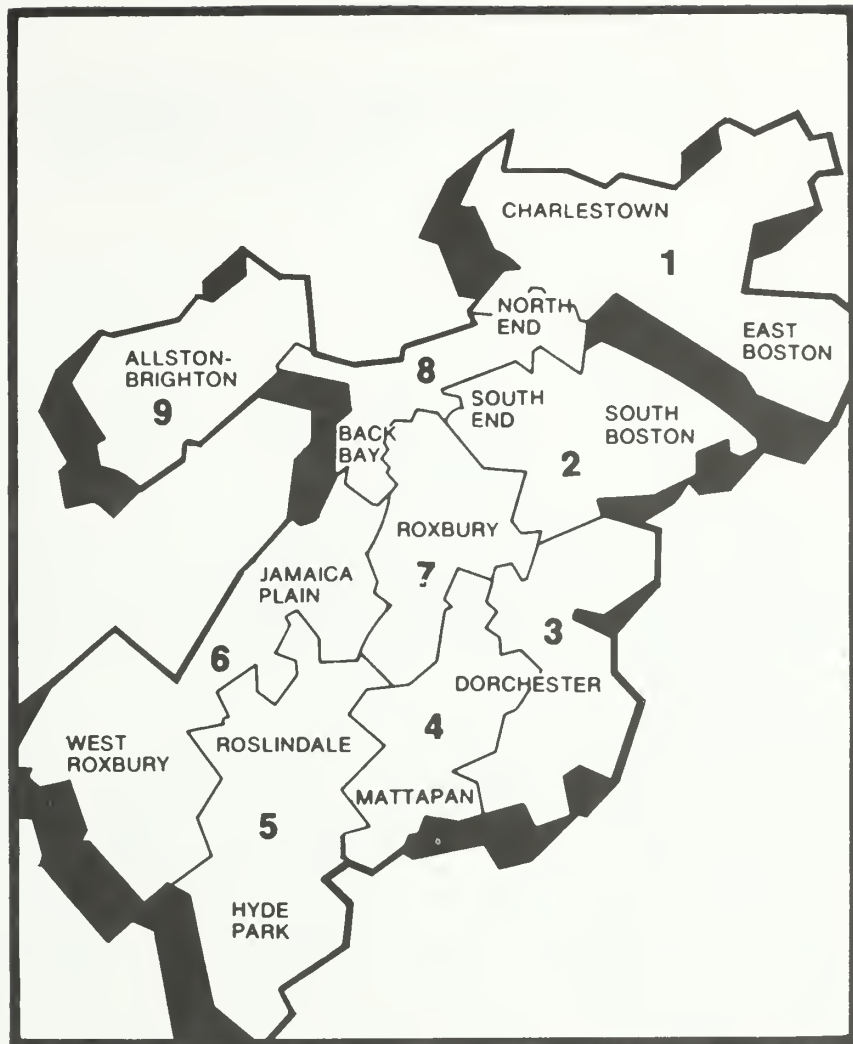
Roxbury: Ward 4, precincts 8, 9; Ward 7, precinct 10; Ward 8, precincts 3-7; Ward 9, precincts 3-5; Ward 10, precinct 1; Ward 11, precincts 1-3; Ward 12, precincts 1-9; Ward 13, precincts 1, 2, 4, 5; Ward 14, precinct 1

DISTRICT 8

Back Bay (downtown); Ward 5, precincts 2-10; Beacon Hill: Ward 4, precincts 5-7, 10; Fenway: Ward 21, precincts 1-3; Mission Hill: Ward 10, precincts 2-5

DISTRICT 9

Allston/Brighton: Ward 21, precincts 4-16; Ward 22, precincts 1-13



OFFICE SPACE VACANCY RATES FOR BOSTON
CALENDAR YEARS 1988 - 1994
SQUARE FEET IN 000'S [1]

FINANCIAL DISTRICT	1988	1989	1990	1991	1992	1993	1994	% CHANGE 88-94	% CHANGE 93-94
VACANT SQUARE FEET OF SPACE	2,425	2,588	3,928	4,953	5,075	4,607	3,369	39.0%	-26.9%
TOTAL SQUARE FEET OF SPACE	24,646	25,041	27,070	29,033	29,805	29,605	29,621	20.2%	0.1%
VACANCY RATE (PERCENT)	9.8%	10.3%	14.5%	17.1%	17.0%	15.6%	11.4%	15.6%	-26.9%
NUMBER OF BUILDINGS	95	99	110	120	122	121	121	27.4%	0.0%
AVG. WEIGHTED ASKING RENT [2]	\$38.31	\$35.39	\$33.42	\$27.76	\$27.49	\$24.39	\$25.68	-33.0%	5.3%
BACK BAY									
VACANT SQUARE FEET OF SPACE	462	696	649	1,723	1,266	1,056	937	102.8%	-11.3%
TOTAL SQUARE FEET OF SPACE	7,876	7,910	7,833	8,851	8,955	9,410	9,410	19.5%	0.0%
VACANCY RATE (PERCENT)	5.9%	8.8%	8.3%	19.5%	14.1%	11.2%	10.0%	69.7%	-11.3%
NUMBER OF BUILDINGS	33	34	33	35	35	35	35	6.1%	0.0%
AVG. WEIGHTED ASKING RENT	\$30.68	\$29.28	\$25.09	\$23.54	\$22.74	\$22.00	\$24.30	-20.8%	10.5%
CHARLESTOWN [3]									
VACANT SQUARE FEET OF SPACE	159	185	150	256	217	207	250	57.2%	20.7%
TOTAL SQUARE FEET OF SPACE	1,747	1,868	1,941	1,893	1,893	1,893	1,893	8.3%	0.0%
VACANCY RATE (PERCENT)	9.1%	9.9%	7.7%	13.5%	11.5%	10.9%	13.2%	45.1%	20.7%
NUMBER OF BUILDINGS	8	12	13	13	13	13	13	62.5%	0.0%
AVG. WEIGHTED ASKING RENT	\$20.76	\$20.49	\$19.50	\$14.71	\$15.28	\$15.41	\$15.43	-25.7%	0.1%
FORT POINT CHANNEL [3]									
VACANT SQUARE FEET OF SPACE	468	367	464	433	383	486	273	-41.5%	-43.7%
TOTAL SQUARE FEET OF SPACE	1,906	1,906	1,976	1,976	1,976	2,061	2,061	8.2%	0.0%
VACANCY RATE (PERCENT)	24.5%	19.3%	23.5%	21.9%	19.4%	23.6%	13.3%	-45.9%	-43.7%
NUMBER OF BUILDINGS	17	17	18	18	18	19	19	11.8%	0.0%
AVG. WEIGHTED ASKING RENT	\$21.75	\$20.25	\$18.70	\$16.98	\$17.05	\$16.35	\$17.96	-17.4%	9.8%
NORTH STATION [3]									
VACANT SQUARE FEET OF SPACE	232	185	302	318	273	260	156	-32.6%	-39.8%
TOTAL SQUARE FEET OF SPACE	719	801	1,055	1,343	1,384	1,365	1,365	89.8%	0.0%
VACANCY RATE (PERCENT)	32.2%	23.1%	28.6%	23.7%	19.8%	19.0%	11.5%	-64.5%	-39.8%
NUMBER OF BUILDINGS	13	14	18	19	20	20	20	53.8%	0.0%
AVG. WEIGHTED ASKING RENT	\$25.73	\$23.45	\$20.18	\$16.89	\$14.51	\$15.69	\$15.74	-38.8%	0.3%
SOUTH STATION [3]									
VACANT SQUARE FEET OF SPACE	322	321	391	115	158	188	148	-54.0%	-21.5%
TOTAL SQUARE FEET OF SPACE	1,690	1,715	1,715	935	935	985	985	-41.7%	0.0%
VACANCY RATE (PERCENT)	19.0%	18.7%	22.8%	12.3%	16.9%	19.1%	15.0%	-21.1%	-21.5%
NUMBER OF BUILDINGS	11	12	12	11	11	12	12	9.1%	0.0%
AVG. WEIGHTED ASKING RENT	\$31.07	\$26.27	\$19.05	\$17.28	\$16.24	\$15.43	\$15.00	-51.7%	-2.8%
TOTAL FOR BOSTON									
VACANT SQUARE FEET OF SPACE	4,067	4,342	5,883	7,797	7,373	6,803	5,133	26.2%	-24.5%
TOTAL SQUARE FEET OF SPACE	38,584	39,241	41,589	44,030	44,948	45,318	45,335	17.5%	0.0%
VACANCY RATE (PERCENT)	10.5%	11.1%	14.1%	17.7%	16.4%	15.0%	11.3%	7.4%	-24.6%
NUMBER OF BUILDINGS	177	188	204	216	219	220	220	24.3%	0.0%
AVG. WEIGHTED ASKING RENT	\$34.15	\$31.89	\$30.26	\$25.20	\$25.03	\$22.44	\$23.67	-30.7%	5.5%

[1] Class "A" office space is defined as any office space in a building built or renovated since 1960, located within the six market areas and counts buildings with 20,000 square feet of space and up, as well as having an excellent location, high quality structure and appearance and access to competitive resources.

[2] Weighted rent factors in vacant square feet of space in each building.

[3] For the three markets there is class "B" space included with the class "A" since most buildings have excellent physical structure and appearance but do not have good location for easy access.

Source: Meredith & Grew, The Greater Boston Market Report Year End 1988 through 1994.

SUMMARY OF HOTEL ROOMS IN THE GREATER BOSTON AREA 1992 AND 1993

GEOGRAPHICAL AREA	OCCUPANCY			AVERAGE DAILY RATE		
	1993	1992	% CHANGE	1993	1992	% CHANGE
BOSTON						
BACK BAY	76.35%	72.88%	4.8%	\$125.14	\$121.16	3.3%
DOWNTOWN	74.67%	70.25%	6.3%	\$123.50	\$123.84	-0.3%
CAMBRIDGE	76.70%	75.03%	2.2%	\$119.19	\$114.98	3.7%
OTHER	71.26%	67.36%	5.8%	\$87.46	\$85.82	1.9%
SUB-TOTAL	75.52%	72.07%	4.5%	\$120.36	\$117.54	2.4%
128 NORTH	60.79%	58.25%	4.4%	\$70.16	\$68.16	2.9%
128 SOUTH	63.52%	62.24%	2.1%	\$72.46	\$70.80	2.3%
GREATER BOSTON TOTAL	73.23%	70.05%	4.5%	\$113.11	\$110.30	2.5%
AVERAGE DAILY RATE						
OVER \$120.00	76.17%	72.74%	4.7%	\$173.93	\$169.55	2.6%
\$100.01 - \$120.00	77.97%	74.52%	4.6%	\$122.17	\$118.64	3.0%
\$80.00 - \$100.00	70.73%	69.42%	1.9%	\$99.78	\$96.12	3.8%
UNDER \$80.00	68.52%	64.45%	6.3%	\$76.39	\$75.93	0.6%
GREATER BOSTON TOTAL	73.23%	70.05%	4.5%	\$113.11	\$110.30	2.5%
SIZE OF PROPERTY						
OVER 500	77.67%	73.03%	6.4%	\$111.86	\$109.99	1.7%
250 - 500	72.22%	69.99%	3.2%	\$126.19	\$122.36	3.1%
100 - 249	68.89%	66.39%	3.8%	\$93.36	\$90.67	3.0%
UNDER 100	58.84%	54.63%	7.7%	\$77.87	\$76.69	1.5%
GREATER BOSTON TOTAL	73.23%	70.05%	4.5%	\$113.11	\$110.30	2.5%

Notes: Survey includes 52 properties with a total of 15,859 rooms distributed among the groups as follows: (1) Back Bay: 6,710, Downtown: 2,879, Cambridge: 1,798, and Other: 1,163 for a Boston area total of 12,550. Also 128 North: 1,399 and 128 South: 1,910.

Source: Pannell Kerr Forster, Trends In The Hotel Industry, Year End December 1993.

GENERAL INFORMATION ON HOSPITALS IN THE CITY OF BOSTON JANUARY 1994

INSTITUTIONS	TYPE	TERM [1]	FUNOING	CAPACITY (BEDS)	CENSUS PER DAY	% OCCUPANCY	PERSONNEL	FTE'S PER BED	NEWBORN DATA	
									PER CAPACITY (BASSINETS)	1993 BIRTHS
1 ARBOUR HOSPITAL	PSYCHIATRIC	S	OWNEO/PROFIT	118	---	---	---	---	---	---
2 BETH ISRAEL HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	462	366	79.2%	3,868	8.4	68	5,426
3 BOSTON CITY HOSPITAL	GENERAL MEDICAL & SURGICAL	S	CITY	312	218	69.9%	2,130	6.8	18	1,440
4 BOSTON SPECIALTY & REHAB. HOSPITAL	CHRONIC DISEASE	L	CITY	75	---	---	---	---	---	---
5 BOSTON UNIVERSITY MED. CTR./UNI. HOSP.	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	325	219	67.4%	1,613	5.0	0	0
6 BRIGHAM AND WOMEN'S HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	751	597	79.5%	6,287	8.4	116	8,693
7 CARNEY HOSPITAL	GENERAL MEDICAL & SURGICAL	S	CHURCH	257	208	80.9%	1,307	5.1	0	0
8 CARTER FULLER MENTAL HEALTH CENTER	MENTAL HEALTH	S	STATE	38	---	---	---	---	---	---
9 CHILDREN'S HOSPITAL	CHILDREN'S GENERAL	S	NOT FOR PROFIT	349	255	73.1%	3,858	11.1	0	0
10 OANA-FARBER CANCER INSTITUTE	SPECIALTY/CANCER	S	NOT FOR PROFIT	57	46	80.7%	1,665	29.2	0	0
11 FAULKNER HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	189	125	66.1%	883	4.7	0	0
12 FRANCISCAN CHILDREN'S HOSPITAL [2]	CHILDREN'S SPECIALTY	S	CHURCH	100	65	65.0%	404	4.0	0	0
13 HAHNEMANN HOSPITAL [3]	GENERAL MEDICAL & SURGICAL	S	OWNEO/PROFIT	52	11	21.2%	125	2.4	0	0
14 HEBREW REHABILITATION CENTER FOR AGE0	CHRONIC DISEASE	L	NOT FOR PROFIT	725	703	97.0%	732	1.0	0	0
15 JEWISH MEMORIAL HOSPITAL	SPECIALTY	L	NOT FOR PROFIT	181	144	79.6%	435	2.4	0	0
16 LINDEMAN MENTAL HEALTH CENTER	MENTAL HEALTH	S	STATE	40	---	---	---	---	---	---
17 LEMUEL SHATTUCK HOSPITAL	GENERAL MEDICAL & SURGICAL	L	STATE	230	---	---	---	---	---	---
18 MASSACHUSETTS EYE AND EAR INFIRMARY	EYE, EAR, NOSE, THROAT	S	NOT FOR PROFIT	92	35	38.0%	1,075	11.7	0	0
19 MASSACHUSETTS GENERAL HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	984	784	79.7%	5,797	5.9	0	0
20 MASSACHUSETTS MENTAL HEALTH CENTER	PSYCHIATRIC	S	STATE	27	---	---	---	---	---	---
21 NEW ENGLAND BAPTIST HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	205	138	67.3%	1,000	4.9	0	0
22 NEW ENGLAND OEAONESS HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	368	302	82.1%	2,931	8.0	0	0
23 NEW ENGLAND MEDICAL CENTER	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	491	406	82.7%	4,183	8.5	17	1,657
24 SHRINERS HOSPITALS FOR CRIPPLED CHILDREN	CHILDREN'S SPECIALTY/BURNS	S	NOT FOR PROFIT	30	20	66.7%	209	7.0	0	0
25 SPAULDOING REHABILITATION HOSPITAL	REHABILITATION	L	NOT FOR PROFIT	284	257	90.5%	1,138	4.0	0	0
26 ST. ELIZABETH'S HOSPITAL OF BOSTON	GENERAL MEDICAL & SURGICAL	S	CHURCH	415	297	71.6%	2,284	5.5	39	1,233
27 ST. JOHN OF GOD HOSPITAL	CHRONIC DISEASE	L	CHURCH	70	59	84.3%	145	2.1	0	0
28 VETERANS AFFAIRS MEDICAL CENTER	GENERAL MEDICAL & SURGICAL	S	VETERANS ADMIN	448	328	73.2%	2,281	5.1	0	0
GRAND TOTALS				7,675	5,583	78.1%	44,350	5.8	258	18,449

[1] S=Short-Term: average length of stay for all patients is less than 30 days.

L=Long-Term: average stay for all patients is 30 days or more.

[2] Formerly Joseph P. Kennedy, Jr. Memorial Hospital.

[3] In January 1995, Hahnemann Hospital was purchased by VENCOR.

Sources: American Hospital Association, A.H.A. Guide to the Health Care Field, 1994 Edition and Bureau telephone survey.

**COLLEGES AND UNIVERSITIES
IN THE CITY OF BOSTON
FALL 1993**

PUBLIC	ENROLLMENT			% OF TOTAL PUBLIC	% OF GRAND TOTAL
	FULL-TIME	PART-TIME	TOTAL		
1. UMASS-BOSTON	6,657	5,479	12,136	53.5%	7.3%
2. BUNKER HILL COMMUNITY COLLEGE	2,367	3,635	6,002	26.5%	3.6%
3. ROXBURY COMMUNITY COLLEGE	1,318	1,323	2,641	11.6%	1.6%
4. MASSACHUSETTS COLLEGE OF ART	1,042	853	1,895	8.4%	1.1%
TOTAL PUBLIC	11,384	11,290	22,674	100.0%	13.6%
PRIVATE	ENROLLMENT			% OF TOTAL PRIVATE	% OF GRAND TOTAL
	FULL-TIME	PART-TIME	TOTAL		
1. NORTHEASTERN UNIVERSITY	14,081	15,631	29,712	20.7%	17.9%
2. BOSTON UNIVERSITY	22,807	6,665	29,472	20.5%	17.7%
3. HARVARD UNIVERSITY [1]	18,411	7,414	25,825	18.0%	15.5%
4. BOSTON COLLEGE	11,312	3,128	14,440	10.1%	8.7%
5. MASS INSTITUTE OF TECHNOLOGY	9,478	312	9,790	6.8%	5.9%
6. SUFFOLK UNIVERSITY	3,371	2,707	6,078	4.2%	3.7%
7. WENTWORTH INSTITUTE OF TECHNOLOGY	2,350	611	2,961	2.1%	1.8%
8. SIMMONS COLLEGE	1,782	1,552	3,334	2.3%	2.0%
9. FISHER COLLEGE	1,580	1,431	3,011	2.1%	1.8%
10. EMERSON COLLEGE	2,511	745	3,256	2.3%	2.0%
11. BERKLEE COLLEGE OF MUSIC	2,232	321	2,553	1.8%	1.5%
12. NEW ENGLAND BANKING INSTITUTE	---	1,566	1,566	1.1%	0.9%
13. EMMANUEL COLLEGE	682	789	1,471	1.0%	0.9%
14. WHEELOCK COLLEGE	911	401	1,312	0.9%	0.8%
15. MASS COLLEGE OF PHARMACY AND HEALTH	1,180	256	1,436	1.0%	0.9%
16. NEW ENGLAND SCHOOL OF LAW	---	---	1,083	0.8%	0.7%
17. BOSTON ARCHITECTURAL CENTER	539	243	782	0.5%	0.5%
18. NEW ENGLAND CONSERVATORY	663	82	745	0.5%	0.4%
19. BAY STATE JUNIOR COLLEGE	613	63	676	0.5%	0.4%
20. SCHOOL OF THE MUSEUM OF FINE ARTS	565	115	680	0.5%	0.4%
21. LABOURE COLLEGE	168	489	657	0.5%	0.4%
22. KATHARINE GIBBS SCHOOL	250	100	350	0.2%	0.2%
23. ART INSTITUTE OF BOSTON	449	99	548	0.4%	0.3%
24. NEW ENGLAND COLLEGE OF OPTOMETRY	400	---	400	0.3%	0.2%
25. BOSTON CONSERVATORY	390	44	434	0.3%	0.3%
26. FRANKLIN INSTITUTE	258	8	266	0.2%	0.2%
27. MGH INSTITUTE OF HEALTH PROFESSIONS	207	215	422	0.3%	0.3%
28. MASSACHUSETTS SCHOOL OF PSYCHOLOGY	130	31	161	0.1%	0.1%
29. SAINT JOHN'S SEMINARY	140	0	140	0.1%	0.1%
30. FORSYTH DENTAL SCHOOL	114	1	115	0.1%	0.1%
TOTAL PRIVATE	97,574	45,019	143,676	100.0%	86.4%
GRAND TOTAL - BOSTON (34)	108,958	56,309	166,350	100.0%	100.0%
MASSACHUSETTS TOTAL	263,979	160,691	425,753		
BOSTON AS PERCENT OF TOTAL	41.3%	35.0%	39.1%		

[1] Includes Radcliffe College and extension school enrollment.

Source: Connection, New England's Journal of Higher Education and Economic Development, Facts 1995, New England Board of Higher Education.

SELECTED STATE AND MUNICIPAL TAXES AS OF JANUARY 1995

	RATE		RATE
PERSONAL INCOME		BUSINESS CORPORATION	
Earned income including wages and salaries.	5.95%	Net income	9.50% [4]
Dividends, capital gains and interest other than Mass. bank interest.	12.00% - less than 1 year 6.00% - more than 1 year [1]	Tangible property or net worth Minimum	\$2.60 per \$1,000 \$456.00
SALES AND USE TAX		SECURITY CORPORATION	
Sale, rental or use of tangible personal property.	5.00%	Regulated	Gross income 0.33%
		Unregulated	Gross income 1.32%
		Minimum	\$228.00
SALES TAX ON MEALS		PUBLIC UTILITIES	Net income 6.50%
All restaurant food and on premise consumption of alcoholic beverages.	5.00%	INSURANCE COMPANY	
		Domestic Life	Premiums 2.00%
		Foreign Life	Mass. net investment income 14.00%
		Domestic Casualty	Premiums 2.00%
MOTOR VEHICLE EXCISE TAX			Premiums 2.28%
\$25 on every \$1,000 of car's determined value.	\$25.00 per \$1,000		Gross investment income 1.00%
			Premiums 2.28%
DEEDS			Underwriting profit 5.70%
Sales price (less mortgage assumed) of real estate.	\$2.28 per \$500	CLUB ALCOHOLIC BEVERAGE	Gross Receipts 0.57%
CIGARETTES		AIRCRAFT (JET) FUEL	Gallon \$0.05 [5]
20-count package.	\$0.51		
MOTOR FUELS		CITY OF BOSTON PROPERTY TAX RATES	
Gasoline and diesel fuel per gallon.	19.10% of the average price with a \$0.21 minimum [2]	Residential	\$13.86
		Business	\$42.66
ROOM OCCUPANCY		AVERAGE TAX BILL FOR A SINGLE FAMILY HOME	\$1,493
Hotel room occupancy.	5.70% (plus up to 4% at local option) [3]		
COMMERCIAL BANK AND THRIFT INSTITUTION		WATER AND SEWER CHARGES - 1995 AVERAGE	
Net income	12.54%	180 GAL/DAY	\$473
		7,500 GAL/DAY	\$20,534
		150,000 GAL/DAY	\$422,482

[1] Capital gains taxes will decrease by 1.00% for each year the items are held after the first year. After six years, capital gains will not be taxed.
 [2] Aviation fuel, other than jet fuel, is subject to gasoline tax at a separate rate of 7.5% of the average wholesale price per gallon with a \$0.10 minimum.
 [3] Boston takes advantage of this optional revenue source at the full amount allowed. Thus, the room occupancy rate in Boston is 9.7%.
 [4] S corporations: 4.5% if total receipts \$9 million or more; 3% if total receipts are \$6.0 million or more, but less than \$9.0 million.
 [5] Rate equal to 5% of the average price but not less than \$0.05 per gallon determined quarterly. Boston has accepted this local option.
 Source: City of Boston Assessing Department, The Boston Water and Sewer Commission and Massachusetts Department of Revenue.

Boston's fiscal 1995 general fund tax rate budget totals \$1.416 billion, an increase of \$51.6 million or 3.8% over the prior year. The increase is made possible by the growth in the property tax and state aid. The City is in a fiscal straightjacket with its dependence on the property tax and state aid for 73.1% of its general fund revenues and each restricted by legal limits or change in state policy. The budgets of five departments account for 65.5% of total spending in fiscal 1995. The remaining 34.5% is distributed among 57 departments, divisions, boards and services.

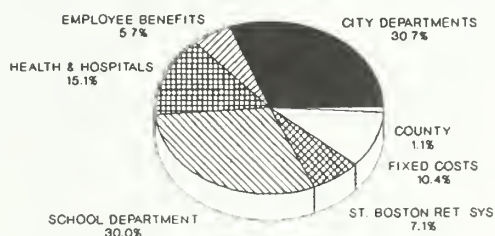
Revenues

Boston's revenue structure is inherently limited by its dependence on two revenue sources with their restrictions on growth. Since fiscal 1988, the property tax has assumed a larger share of the general fund revenues while state aid has declined as a percent of total. Boston's fiscal 1995 net tax levy is \$655.0 million, an increased of \$29.8 million or 4.8%. This increase consists of \$16.5 million from the normal 2½% increase over the prior year's levy limit and by \$13.2 million from new growth. As a result of the Education Reform Act of 1993, state aid has increased each of the last two years after three consecutive years of sharp declines. Boston's fiscal 1995 state aid totals \$380.7 million, an increase of \$18.5 million or 5.1%. The growth in state aid in fiscal 1995 comes primarily from Chapter 70 school aid (\$14.9 million) and lottery aid (\$2.5 million). Other city revenue sources in fiscal 1995 include hospital revenues of \$179.7 million or 12.7% of total and departmental revenues of \$118.3 million or 8.4%.

Expenditures

City spending is driven by available revenues. Despite the revenue fluctuations experienced by Boston in recent years, the City has ended each of the last nine years with an operating surplus. The fiscal 1995 budget of \$1.416 billion represents an increase of \$51.6 million or 3.8%. This represents the second consecutive year of budget increases after two consecutive years of spending reductions as a consequence of the recession and local aid reductions. As was true in past years, most of this year's budget increase was allocated among the priority departments of Hospital, School, Police and Fire. These four departments received \$42.9 million or 83.1% of the total increase of \$51.6 million. As a percent of total spending in fiscal 1995, the School Department ranks first at 30.0%, followed by Health and Hospitals at 15.1%, Police at 10.2%, Fire at 6.3% and Public Works at 4.0%. Employee benefits, including health insurance and pensions, are budgeted at \$180.9 million and represent 12.8% of total spending. Mandatory appropriations for debt service of \$88.1 million and state assessments (mainly MBTA) of \$59.6 million represent 10.4% of this year's budget.

GENERAL FUND EXPENDITURE
FISCAL 1995



Personal Services

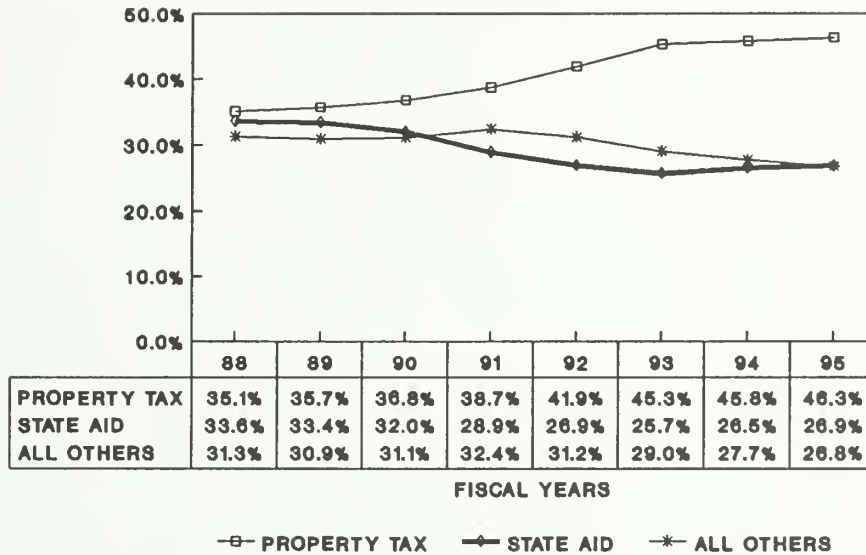
Personal service expenditures for salaries and overtime only account for 60.9% of the departmental budget in fiscal 1995. This represents a decrease from fiscal 1991 when salaries and overtime constituted 62.4% of departmental spending. The decrease is accounted for by no salary increases and cuts in the City's work force in the early 1990s. In fiscal years 1992 and 1993, personal service spending decreased by -5.3% and -4.6% respectively. However, in both fiscal years 1994 and 1995, personal service costs have increased by 6.5% and 6.4% respectively. These increases exceed the City's general fund revenue increases of 4.7% and 3.7% in the same period and give cause for concern over the next few years.

BOSTON GENERAL FUND REVENUE AND EXPENDITURE SUMMARY **FISCAL YEARS 1988-1995** **FIGURES IN 000'S**

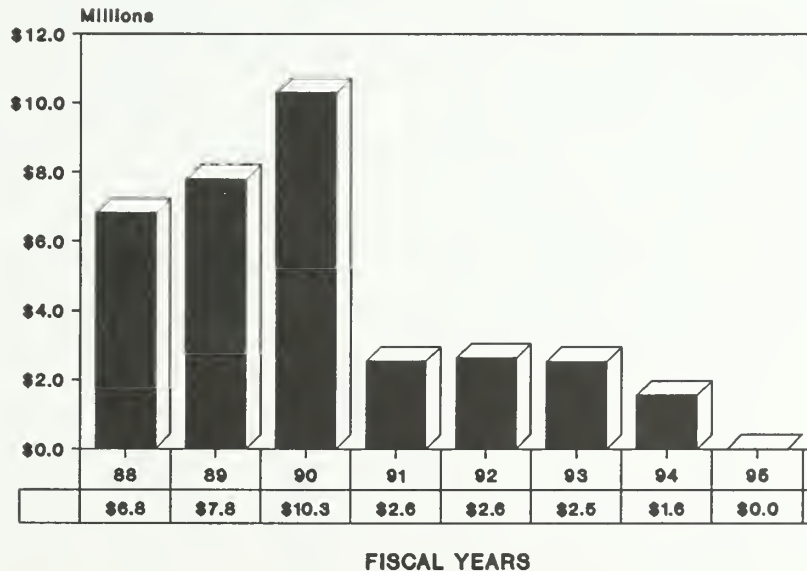
WHERE THE MONEY COMES FROM	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	TAX RATE	
								BUDGET FISCAL 1995	% CHG. FY94-95
GROSS PROPERTY TAX OVERLAY	\$452,426 (26,886)	\$484,281 (24,276)	\$520,876 (25,956)	\$555,580 (26,432)	\$583,266 (27,774)	\$624,663 (34,000)	\$660,240 (35,044)	\$689,938 (34,902)	4.5%
NET PROPERTY TAX	\$425,539	\$460,004	\$494,920	\$529,148	\$555,492	\$590,663	\$625,196	\$655,036	-0.4%
CITY/COUNTY/SCHOOLS HEALTH & HOSPITALS	132,967	133,536	124,762	128,593	133,965	123,425	126,684	120,775	4.8%
STATE REVENUES	147,290	154,745	158,014	179,927	168,212	154,783	163,390	179,690	-4.7%
NON-DEPARTMENTAL REV.	406,767	430,298	430,385	395,913	355,644	335,595 [1]	362,206 [2]	380,661	10.0%
NON-RECURRING REV.	80,367	85,746	90,471	85,425	85,883	94,504	86,257	78,348	5.1%
	30,399	27,463	46,077	49,043	25,008	6,067	2,487	1,780	-9.2%
									-28.4%
TOTAL GENERAL REVENUE	\$1,223,328	\$1,291,793	\$1,344,628	\$1,368,049	\$1,324,202	\$1,305,037	\$1,366,220	\$1,416,289	3.7%
NET PRIOR YR. DEFICITS	(\$11,066)	(\$4,227)	(\$1,000)	\$0	\$0	\$0	\$0	\$0	0.0%
NET AVAIL. FOR OPERAT.	\$1,212,262	\$1,287,566	\$1,343,629	\$1,368,049	\$1,324,202	\$1,305,037	\$1,366,220	\$1,416,289	3.7%
WHERE THE MONEY GOES									
CITY DEPARTMENTS	\$392,142	\$420,742	\$433,746	\$429,832	\$404,176	\$402,593	\$428,071	\$434,350	1.5%
HEALTH & HOSPITALS	157,243	179,413	186,812	194,358	183,045	182,765	194,106	213,386	9.9%
SCHOOL DEPARTMENT [3]	318,578	355,391	374,417	388,973	381,962	373,983	408,079 [2]	424,818	4.1%
SUFFOLK COUNTY	26,866	24,512	27,284	31,651	32,873	11,036 [1]	10,972	15,145	38.0%
EMPLOYEE BENEFITS [4]	50,218	52,515	64,267	70,293	74,737	75,553	79,024	80,416	1.8%
STATE BOSTON RET. SYS.	130,498	120,533	114,177	113,033	106,325	112,012	98,890	100,543	1.7%
DEPT. EXPENDITURES	\$1,075,546	\$1,153,106	\$1,200,703	\$1,228,140	\$1,183,118	\$1,157,942	\$1,219,142	\$1,268,658	4.1%
MANDATORY COSTS									
DEBT REQUIREMENTS	\$83,622	\$78,335	\$82,323	\$86,014	\$86,032	\$89,389	\$87,241	\$88,063	0.9%
STATE ASSESSMENTS	46,266	48,322	50,308	51,343	52,407	55,163	58,272	59,568	2.2%
TOTAL FIXED COSTS	\$129,888	\$126,657	\$132,631	\$137,357	\$138,439	\$144,553	\$145,514	\$147,631	1.5%
TOTAL EXPENDITURES	\$1,205,435	\$1,279,763	\$1,333,334	\$1,365,498	\$1,321,557	\$1,302,495	\$1,364,656	\$1,416,289	3.8%
SURPLUS/(DEFICIT)	\$6,827	\$7,803	\$10,295	\$2,551	\$2,645	\$2,542	\$1,564	\$0	

- [1] In FY93, the State redirected into grant or external funds, money previously classified as general fund operating revenues. This resulted in a decrease in general fund revenues and general fund expenditures.
- [2] Beginning in FY94, the State redirected into the general fund state money previously classified as external funds in the School Department, making FY94 and subsequent years not completely comparable with previous years. In FY93, these external funds totalled \$4.5 million.
- [3] Expenditures from city appropriations only.
- [4] Does not include benefits for the School and Hospital Departments. These departments include benefits within their annual expenditures.
- Source: City Of Boston Auditing Department Annual Financial Reports, FY88-FY93, FY94 Revenue/Expense Report and FY95 Tax Rate Budget.

GENERAL FUND REVENUES PERCENT OF TOTAL COMPARISON



CITY OF BOSTON GENERAL FUND SURPLUS/(DEFICIT) ANALYSIS



BOSTON GENERAL FUND REVENUE SUMMARY, NOMINAL AND CONSTANT DOLLARS
FISCAL YEARS 1988-1995
FIGURES IN 000's

NOMINAL DOLLAR ANALYSIS

	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	TAX RATE BUDGET FISCAL 1995
GROSS PROPERTY TAX OVERLAY	\$452,426 (26,886)	\$484,281 (24,276)	\$520,876 (25,956)	\$555,580 (26,432)	\$583,266 (27,774)	\$624,663 (34,000)	\$660,240 (35,044)	\$689,938 (34,902)
NET PROPERTY TAX	\$425,539	\$460,004	\$494,920	\$529,148	\$555,492	\$590,663	\$625,196	\$655,036
CITY/COUNTY/SCHOOLS	132,967	133,536	124,762	128,593	133,965	123,425	126,684	120,775
HEALTH & HOSPITALS	147,290	154,745	158,014	179,927	168,212	154,783	163,390	179,690
STATE REVENUES	406,767	430,298	430,385	395,913	355,644	335,595 [1]	362,206 [2]	380,661
OTHER REVENUES	110,766	113,209	136,548	134,468	110,891	100,571	88,744	80,128
TOTAL GENERAL REVENUE	\$1,223,328	\$1,291,793	\$1,344,628	\$1,368,049	\$1,324,202	\$1,305,037	\$1,366,220	\$1,416,289
NET PRIOR YR. DEFICITS	(\$11,066)	(\$4,227)	(\$1,000)	\$0	\$0	\$0	\$0	\$0
NET AVAILABLE	\$1,212,262	\$1,287,566	\$1,343,629	\$1,368,049	\$1,324,202	\$1,305,037	\$1,366,220	\$1,416,289

CONSTANT DOLLAR ANALYSIS

	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	TAX RATE BUDGET FISCAL 1995
GROSS PROPERTY TAX OVERLAY	\$452,426 (26,886)	\$464,614 (23,290)	\$482,070 (24,023)	\$494,373 (23,520)	\$505,914 (24,091)	\$524,803 (28,564)	\$534,917 (28,392)	\$544,358 (27,538)
NET PROPERTY TAX	\$425,539	\$441,323	\$458,047	\$470,853	\$481,823	\$496,238	\$506,525	\$516,821
CITY/COUNTY/SCHOOLS	132,967	128,113	115,467	114,426	116,198	103,694	102,638	95,291
HEALTH & HOSPITALS	147,290	148,461	146,242	160,105	145,904	130,039	132,376	141,774
STATE REVENUES	406,767	412,823	398,320	352,296	308,479	281,946	293,454	300,340
OTHER REVENUES	110,766	108,612	126,375	119,654	96,185	84,493	71,899	63,221
TOTAL GENERAL REVENUE	\$1,223,328	\$1,239,333	\$1,244,451	\$1,217,334	\$1,148,589	\$1,096,411	\$1,106,892	\$1,117,446
NET PRIOR YR. DEFICITS	(\$11,066)	(\$4,055)	(\$925)	\$0	\$0	\$0	\$0	\$0
NET AVAILABLE	\$1,212,262	\$1,235,277	\$1,243,526	\$1,217,334	\$1,148,589	\$1,096,411	\$1,106,892	\$1,117,446

PERCENTAGE DISTRIBUTION

	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	TAX RATE BUDGET FISCAL 1995
GROSS PROPERTY TAX OVERLAY	37.3% -2.2%	37.6% -1.9%	38.8% -1.9%	40.6% -1.9%	44.0% -2.1%	47.9% -2.6%	48.3% -2.6%	48.7% -2.5%
NET PROPERTY TAX	35.1%	35.7%	36.8%	38.7%	41.9%	45.3%	45.8%	46.3%
CITY/COUNTY/SCHOOLS	11.0%	10.4%	9.3%	9.4%	10.1%	9.5%	9.3%	8.5%
HEALTH & HOSPITALS	12.2%	12.0%	11.8%	13.2%	12.7%	11.9%	12.0%	12.7%
STATE REVENUES	33.6%	33.4%	32.0%	28.9%	26.9%	25.7%	26.5%	26.9%
OTHER REVENUES	9.1%	8.8%	10.2%	9.8%	8.4%	7.7%	6.5%	5.7%
TOTAL GENERAL REVENUE	100.9%	100.3%	100.1%	100.0%	100.0%	100.0%	100.0%	100.0%
NET PRIOR YR. DEFICITS	-0.9%	-0.3%	-0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
NET AVAILABLE	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

[1] In FY93, the State redirected into grant or external funds, money previously classified as general fund operating revenues. This resulted in a decrease in general fund revenues and general fund expenditures.

[2] Beginning in FY94, the State redirected into the general fund state money previously classified as external funds in the School Department, making FY94 and subsequent years not completely comparable with previous years. In FY93, these external funds totalled \$4.5 million.

Source: City Of Boston Auditing Department Annual Financial Reports, FY88-FY93 and FY94 Revenue/Expense Report and FY95 Tax Rate Budget.

BOSTON GENERAL FUND REVENUE DETAIL
FISCAL YEARS 1988-1995
FIGURES IN 000's

	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	TAX RATE BUDGET FISCAL 1995
GROSS PROPERTY TAX	\$452,426	\$484,281	\$520,876	\$555,580	\$583,266	\$624,663	\$660,240	\$689,938
OVERLAY	(26,886)	(24,276)	(25,956)	(26,432)	(27,774)	(34,000)	(35,044)	(34,902)
NET PROPERTY TAX	\$425,539	\$460,004	\$494,920	\$529,148	\$555,492	\$590,663	\$625,196	\$655,036
DEPARTMENTAL REVENUES	\$280,257	\$288,281	\$282,776	\$308,520	\$302,176	\$278,208	\$290,075	\$300,465
CITY	127,381	128,308	119,394	124,318	130,172	120,924	123,612	118,275
HEALTH & HOSPITALS	147,290	154,745	158,014	179,927	168,212	154,783	163,390	179,690
SUFFOLK COUNTY	4,976	4,752	4,492	3,818	3,161	1,970	2,525	1,975
SCHOOL	610	476	876	456	632	531	547	525
STATE REVENUES	\$406,767	\$430,298	\$430,385	\$395,913	\$355,644	\$335,595	\$362,206 [1]	\$380,661
ADDITIONAL ASSIST.	265,706	262,146	262,193	251,738	206,638	206,638	206,638	206,638
CHAPTER 70	66,870	67,233	67,678	44,964	44,964	44,991	66,640	81,515
COUNTY JAIL GRANT	-----	21,635	22,127	21,587	21,587	0 [2]	0	0
LOTTERY	18,321	25,329	25,325	25,329	25,329	27,233	30,490	33,014
SCHOOL CONSTRUCTION	15,190	14,670	13,372	11,635	13,959	13,285	13,551	11,948
SCHL TRANSPORTATION	9,044	10,137	9,861	9,654	10,165	9,992	9,951	9,627
TEACHER PENSIONS	22,323	22,221	22,955	25,969	26,411	27,184	28,223	34,000
MISCELLANEOUS	9,313	6,928	6,874	5,037	6,592	6,271	6,713	3,918
AIRCRAFT FUEL TAX	12,429	12,961	13,177	13,264	11,571	11,387	12,453	11,500
CH.121A - PROP. EXCISE	32,315	32,513	32,975	30,103	32,196	27,641	26,894	23,700
HOTEL/MOTEL EXCISE	12,146	13,580	13,907	14,656	12,945	14,064	15,033	15,000
MOTOR VEHICLE EXCISE	15,392	25,818	19,977	18,865	18,922	30,054	21,729	21,720
NON-RECURRING REVENUES	30,399	27,463	46,077	49,043	25,008	6,067	2,487	1,780
OTHER REVENUES	8,085	874	10,435	8,537	10,249	11,358	10,148	6,428
TOTAL REVENUE	\$1,223,328	\$1,291,793	\$1,344,628	\$1,368,049	\$1,324,202	\$1,305,037	\$1,366,220	\$1,416,289
NET PRIOR YR DEFICITS	(\$11,066)	(\$4,227)	(\$1,000)	\$0	\$0	\$0	\$0	\$0
PR. YR APPROP. DEFICIT	0	0	0	0	0	0	0	0
PR. YR REV. DEFICIT	0	0	0	0	0	0	0	0
PR. YR OVERLAY DEFICIT	(11,066)	(4,227)	(1,000)	0	0	0	0	0
NET AVAILABLE	\$1,212,262	\$1,287,566	\$1,343,629	\$1,368,049	\$1,324,202	\$1,305,037	\$1,366,220	\$1,416,289

[1] Beginning in FY94, the State redirected into the general fund state money previously classified as external funds in the School Department, making FY94 and subsequent years not completely comparable with previous years. In FY93, these external funds totaled \$4.5 million.

[2] In FY93, the State redirected into grant or external funds, money previously classified as general fund operating revenues. This resulted in a decrease in general fund revenues and general fund expenditures.

Source: City Of Boston Auditing Department Annual Financial Reports, FY88-FY93, FY94 Revenue/Expense Report and FY95 Tax Rate Budget.

DETAIL OF "CITY" AND "OTHER" REVENUES
FISCAL YEARS 1988-1995
FIGURES IN 000's

	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	TAX RATE BUDGET FISCAL 1995
CITY REVENUES	\$109,681	\$110,447	\$98,813	\$103,044	\$98,416	\$99,450	\$102,423	\$97,994
BUILD & STRUCTURE PERMITS	14,431	11,423	8,119	6,689	9,136	8,832	8,981	9,200
CHARGES FOR SERVICES	782	737	657	977	1,388	1,277	1,350	900
COST & INTEREST ON TAXES	8,037	6,202	5,784	4,821	5,815	8,745	7,897	6,800
CULTURAL & RECREATION	7	89	7	13	9	8	13	0
HEALTH PAYMENTS	---	---	---	---	---	---	1,816	5,600
INTEREST ON INVESTMENTS	20,862	22,347	16,918	14,504	10,610	8,507	10,617	8,250
LICENSES AND PERMITS	6,341	8,721	6,701	7,632	7,728	8,322	8,656	8,575
MISCELLANEOUS	7,590	10,254	1,551	1,668	863	1,658	1,769	215
PARKING FACILITIES	3,828	3,776	3,496	3,282	3,129	1,317	2,012	2,000
PARKING FINES	37,750	39,142	41,216	49,894	47,413	49,641	48,037	45,704
PENSION AND ANNUITIES	5,166	2,850	2,021	2,059	1,570	3,125	2,360	2,200
PUBLIC SAFETY	1,596	2,109	2,874	3,655	3,598	3,741	4,100	3,750
PUBLIC WORKS	409	436	367	225	460	147	188	0
STREET, SIDE, & CURB PERM	2,342	2,007	8,350	5,449	5,397	2,994	3,814	3,500
WORKER'S COMPENSATION	540	352	751	2,175	1,298	1,136	814	1,300
PAYMENTS IN LIEU OF TAXES	\$17,699	\$17,861	\$20,582	\$21,275	\$31,756	\$21,474	\$21,190	\$20,281
MASSPORT	5,819	5,946	6,018	6,018	6,018	6,018	6,018	6,018
URBAN REDEVELOPMENT	7,282	6,386	9,401	9,823	19,371	8,396	9,985	7,500
HEALTH/HOSPITALS	1,324	1,630	1,583	1,670	3,266	2,798	2,448	0
UNIVERSITIES	1,373	1,468	1,689	1,772	1,700	1,783	1,978	0
OTHERS	1,902	2,431	1,891	1,991	1,401	2,479	761	6,763
TOTAL CITY REVENUES & PILOT	\$127,381	\$128,308	\$119,394	\$124,318	\$130,172	\$120,924	\$123,612	\$118,275
"OTHER" REVENUES	\$8,085	\$874	\$10,435	\$8,537	\$10,249	\$11,358	\$10,148	\$6,428
APPROPRIATE REV. SHARING	626	0	0	0	0	0	0	0
APPROPRIATED ST/BOS RET.	6,761	0	0	0	0	0	0	0
CEME. TRUSTEE	500	700	1,470	1,000	1,800	1,418	600	600
FRINGE/INOIR	198	174	265	737	449	940	548	550
OTHER	0	0	0	0	0	0	0	1,778
SPEC. REVENUE/METER FEES	0	0	8,700	6,800	8,000	9,000	9,000	3,500
NON-RECURRING REVENUES	\$30,399	\$27,463	\$46,077	\$49,043	\$25,008	\$6,067	\$2,487	\$1,780
ALTERNATIVE SCHOOL CONST.	-----	-----	14,048	2,400	0	0	0	0
CONTRIBUTIONS & DONATIONS	0	0	20	0	0	0	0	0
COURTHOUSE RENTAL	8,445	1,552	0	0	0	0	0	0
DEEDS EXCISE	-----	-----	479	0	0	27	0	0
FREE CASH/BUDGET FUND	13,425	15,035	20,023	38,569	10,907	0	0	0
OTHER AVAIL FUNDS	-----	-----	3,288	1,583	0	198	467	0
PRIOR YR. REIMBURSEMENTS	566	3,367	264	5,470	1,041	1,054	1,399	860
PUBLIC HEALTH SUPPORT PAY	-----	-----	-----	-----	-----	2,000	0	0
SALES OF PROPERTY	3,700	2,000	0	500	12,516	2,265	500	800
SETTLEMENTS	4,262	5,345	7,679	522	544	523	121	120
SPECIAL REVENUE	0	164	275	0	0	0	0	0

Source: City Of Boston Auditing Department Annual Financial Reports, FY88-FY93 and FY94 Revenue/Expense Report and FY95 Tax Rate Budget.

DETAIL OF SELECTED GENERAL FUND REVENUE SOURCES
FISCAL YEARS 1988-1995 [1]
FIGURES IN 000's

	BUILDING PERMITS	% CHANGE OVER PRIOR YEAR		PARKING FINES	% CHANGE OVER PRIOR YEAR
FISCAL 1988	\$14,431	6.9%	FISCAL 1988	\$37,750	8.7%
FISCAL 1989	11,423	-20.8%	FISCAL 1989	39,142	3.7%
FISCAL 1990	8,119	-28.9%	FISCAL 1990	41,216	5.3%
FISCAL 1991	6,689	-17.6%	FISCAL 1991	49,894	21.1%
FISCAL 1992	9,136	36.6%	FISCAL 1992	47,413	-5.0%
FISCAL 1993	8,832	-3.3%	FISCAL 1993	49,641	4.7%
FISCAL 1994	8,981	1.7%	FISCAL 1994	48,037	-3.2%
FISCAL 1995	9,200	2.4%	FISCAL 1995	45,704	-4.9%

	INVESTMENT INTEREST	% CHANGE OVER PRIOR YEAR		PAYMENTS IN LIEU OF TAXES	% CHANGE OVER PRIOR YEAR
FISCAL 1988	\$20,862	7.0%	FISCAL 1988	\$17,699	1.3%
FISCAL 1989	22,347	7.1%	FISCAL 1989	17,861	0.9%
FISCAL 1990	16,918	-24.3%	FISCAL 1990	20,582	15.2%
FISCAL 1991	14,504	-14.3%	FISCAL 1991	21,275	3.4%
FISCAL 1992	10,610	-26.8%	FISCAL 1992	31,756	33.0%
FISCAL 1993	8,507	-19.8%	FISCAL 1993	21,474	-32.4%
FISCAL 1994	10,617	24.8%	FISCAL 1994	21,190	-1.3%
FISCAL 1995	8,250	-22.3%	FISCAL 1995	20,281	-4.3%

	LICENSES AND PERMITS	% CHANGE OVER PRIOR YEAR		NON- RECURRING REVENUES	% CHANGE OVER PRIOR YEAR
FISCAL 1988	\$6,341	9.5%	FISCAL 1988	\$30,399	-0.62%
FISCAL 1989	8,721	37.5%	FISCAL 1989	27,463	-9.7%
FISCAL 1990	6,701	-23.2%	FISCAL 1990	46,077	67.8%
FISCAL 1991	7,632	13.9%	FISCAL 1991	49,043	6.4%
FISCAL 1992	7,728	1.3%	FISCAL 1992	25,008	-49.0%
FISCAL 1993	8,322	7.7%	FISCAL 1993	6,067	-75.7%
FISCAL 1994	8,656	4.0%	FISCAL 1994	2,487	-59.0%
FISCAL 1995	8,575	-0.9%	FISCAL 1995	1,780	-28.4%

[1] FY95 reflects tax rate budget all other years are actual revenues collected.

Source: City of Boston Auditing Department Annual Financial Reports, FY88-FY93, FY94 Expense/Revenue Report FY95 Tax Rate Budget.

COMPARISON OF CHERRY SHEET ESTIMATES FOR BOSTON, FISCAL YEARS 1988-1995
FIGURES IN 000'S

STATE AID CATEGORY	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	FISCAL 1995
FOR SCHOOL PURPOSES								
CHAPTER 70	\$66,870	\$67,678	\$46,837 [1]	\$44,964	\$44,964	\$44,964	\$66,602 [2]	\$81,515
PER PUPIL AID	0	0	0	0	0	6,092	0	0
SCHOOL TRANSPORTATION	10,068	10,491	10,027	10,815	10,428	10,226	9,068	9,627
SCHOOL CONSTRUCTION	15,690	14,148	14,705	11,635	13,633	13,453	13,551	11,948
SPEED NEEDS REC CH. 71B	0	30	2	31	0	0	0	0
TUITION, ST WARDS CH. 76	929	1,506	709	567	0	0	0	256,242
TEACHER PENSIONS	22,900	23,000	22,100	23,700	27,100	27,900	28,000	34,000
SUB-TOTAL SCHL DISTRIBUTIONS & REIMBURSEMENTS	\$116,457	\$116,853	\$94,380	\$91,712	\$96,125	\$102,635	\$117,221	\$137,347
EDUCATION OFFSET ITEMS								
RACIAL EQUAL CH. 76, 71, 15 [3]	\$5,942	\$6,036	\$5,603	\$5,445	\$5,719	\$5,719	\$5,719	\$5,683
SCHL LUNCH CH. 871, ELDERLY	401	373	456	367	389	396	397	403
APPRENTICE TRAINING PROGRAM	207	174	0	0	0	0	0	0
EQUAL ED. OPPORTUNITY CH. 70A	4,258	6,128	6,128	5,884	5,884	8,295	0	0
SCHL IMPROV COUNCIL CH. 10 S51	601	587	145	105	0	0	0	0
PROF. DEVELOPMENT CH. 188 S13	826	0	0	0	0	0	0	0
HORACE MANN TEACHERS CH. 15 S1	517	508	70	33	0	0	0	0
SUB-TOTAL EDUCATION OFFSET	\$12,752	\$13,806	\$12,401	\$11,834	\$11,992	\$14,410	\$6,116	\$6,086
TOTAL SCHOOL PURPOSES AID	\$129,209	\$130,659	\$106,781	\$103,546	\$108,117	\$117,045	\$123,336	\$143,433
TOTAL SCHOOL LESS OFFSETS	\$116,457	\$116,853	\$94,380	\$91,712	\$96,125	\$102,635	\$117,221	\$137,347
FOR CITY PURPOSES								
REIMBURS FOR LOSS OF TAXES	\$1,999	\$1,896	\$1,852	\$1,701	\$1,585	\$1,761	\$1,635	\$1,544
DISTRIBUTIONS AND REIMBURSEMENTS								
ADDITIONAL ASSISTANCE	\$265,706	\$262,193	\$262,193	\$251,738	\$206,638	\$206,638	\$206,638	\$206,638
LOTTERY, CHARITY GAMES CH. 29	18,321	25,329	25,329	25,329	25,329	27,233	29,119	33,014
VETERANS' BENEFITS CH. 115	1,408	1,348	1,062	1,048	1,198	1,397	1,239	987
HIGHWAY FUND CH. 81	384	475	462	0	1,516	829	836	836
LOCAL SHARE-RACING CH. 558	525	510	468	0	0	350	241	294
COUNTY JAILS GRANT	0	21,587	22,127	21,587	21,587	0 [4]	0	0
SUB-TOTAL CITY PURPOSES	\$286,344	\$311,442	\$311,641	\$299,702	\$256,268	\$236,447	\$238,073	\$241,770

(CONTINUED ON NEXT PAGE)

COMPARISON OF CHERRY SHEET ESTIMATES FOR BOSTON, FISCAL YEARS 1988-1995 (CONTINUED) FIGURES IN 000'S

STATE AID CATEGORY	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	FISCAL 1995
CITY OFFSET ITEMS								
FUNDING LOAN ACT OF 1982	\$16,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REG PUBLIC LIBRARIES CH.78	6,678	6,774	7,336	7,648	7,500	7,387	8,067	8,505
PUBLIC LIBRARIES CH.78	520	523	526	507	550	522	533	596
SUB-TOTAL CITY OFFSETS	\$23,797	\$7,297	\$7,863	\$8,155	\$8,050	\$7,910	\$8,600	\$9,101
TOTAL CITY PURPOSE AID	\$312,140	\$320,636	\$321,355	\$309,558	\$265,903	\$246,118	\$248,308	\$252,415
TOTAL CITY LESS OFFSETS	\$288,343	\$313,339	\$313,493	\$301,403	\$257,853	\$238,208	\$239,708	\$243,314
GROSS STATE AID	\$441,350	\$451,294	\$428,136	\$413,104	\$374,020	\$363,163	\$371,644	\$395,848
TOTAL OFFSETS [5]	\$36,550	\$21,103	\$20,264	\$19,989	\$20,042	\$22,320	\$14,716	\$15,187
NET STATE AID (GROSS LESS OFFSETS)	\$404,800	\$430,191	\$407,872	\$393,115	\$353,978	\$340,843	\$356,929	\$380,661
NET TOTAL METROPOLITAN & STATE ASSESSMENTS	\$47,782	\$49,386	\$51,362	\$53,435	\$54,182	\$55,615	\$56,894	\$59,533
NET STATE AIDE (LESS ASSESSMENTS)	\$357,018	\$380,805	\$356,510	\$339,679	\$299,796	\$285,228	\$300,035	\$321,128

[1] Does not include \$20,840,615 of Chapter 70 funds withheld by the Governor but paid to the City on July 10, 1990, after the Supreme Judicial Court ruled that the Governor did not have authority to withhold Chapter 70 funds.

[2] Beginning in FY94, the State redirected into the general fund, state money previously accounted for under external funds in the Education Reform Act.

[3] In FY89, the general category "Racial Equality" was formed which combined: Racial Imbalance, Magnet Education and Equal Education Improvements.

[4] In FY93, the State redirected into grant or external funds, money previously classified as general fund operating revenues. This resulted in a decrease in general fund revenues and general fund expenditures.

[5] Offsets represent funds earmarked for direct expenditures for specific purposes.

Source: Commonwealth of Massachusetts, Department of Revenue, Cherry Sheets.

**SUMMARY OF BOSTON GENERAL FUND EXPENDITURES
NOMINAL AND CONSTANT DOLLAR COMPARISON
FISCAL YEARS 1988-1995
FIGURES IN 000'S**

NOMINAL DOLLAR ANALYSIS

	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	TAX RATE BUDGET FISCAL 1994	FISCAL 1995
CITY, OTHER	\$212,286	\$224,009	\$221,821	\$218,519	\$193,205	\$192,048	\$201,078	\$200,438
FIRE	74,837	79,587	85,800	85,082	84,544	83,004	87,737	89,854
POLICE	105,019	117,146	126,125	126,231	126,427	127,541	139,257	144,058
SUFFOLK COUNTY	26,866	24,512	27,284	31,651	32,873	11,036 [1]	10,972	15,145
EMPLOYEE BENEFITS	180,716	173,048	178,444	183,326	181,062	187,565	177,914	180,959
TOTAL DEPARTMENTAL	\$599,724	\$618,302	\$639,474	\$644,810	\$618,111	\$601,194	\$616,958	\$630,455
HEALTH & HOSPITALS	\$157,243	\$179,413	\$186,812	\$194,358	\$183,045	\$182,765	\$194,106	\$213,386
SCHOOLS	\$318,578	\$355,391	\$374,417	\$388,973	\$381,962	\$373,983 [3]	\$408,079	\$424,818
TOTAL	\$1,075,546	\$1,153,105	\$1,200,703	\$1,228,141	\$1,183,118	\$1,157,942	\$1,219,142	\$1,268,658
MANDATORY	\$129,888	\$126,657	\$132,631	\$137,357	\$138,439	\$144,553	\$145,514	\$147,631
TOTAL EXPENDITURES	\$1,205,435	\$1,279,763	\$1,333,334	\$1,365,498	\$1,321,557	\$1,302,495	\$1,364,656	\$1,416,289

CONSTANT DOLLAR ANALYSIS

CITY, OTHER	\$212,286	\$214,912	\$205,295	\$194,445	\$167,583	\$161,347	\$162,911	\$158,145
FIRE	74,837	76,355	79,407	75,709	73,332	69,735	71,083	70,895
POLICE	105,019	112,388	116,729	112,325	109,660	107,152	112,824	113,661
SUFFOLK COUNTY	26,866	23,517	25,251	28,164	28,513	9,272	8,889	11,950
EMPLOYEE BENEFITS	180,716	166,020	165,149	163,129	157,050	157,580	144,143	142,776
TOTAL DEPARTMENTAL	\$599,724	\$593,192	\$591,832	\$573,772	\$536,138	\$505,086	\$499,850	\$497,426
HEALTH & HOSPITALS	\$157,243	\$172,127	\$172,894	\$172,946	\$158,770	\$153,548	\$157,262	\$168,360
SCHOOLS	\$318,578	\$340,958	\$346,522	\$346,121	\$331,307	\$314,197	\$330,620	\$335,180
TOTAL	\$1,075,546	\$1,106,277	\$1,111,248	\$1,092,839	\$1,026,215	\$972,830	\$987,732	\$1,000,967
MANDATORY	\$129,888	\$121,514	\$122,750	\$122,225	\$120,080	\$121,444	\$117,893	\$116,480
TOTAL EXPENDITURES	\$1,205,435	\$1,227,791	\$1,233,998	\$1,215,064	\$1,146,295	\$1,094,275	\$1,105,626	\$1,117,447

PERCENTAGE DISTRIBUTION

CITY, OTHER	17.6%	17.5%	16.6%	16.0%	14.6%	14.7%	14.7%	14.2%
FIRE	6.2%	6.2%	6.4%	6.2%	6.4%	6.4%	6.4%	6.3%
POLICE	8.7%	9.2%	9.5%	9.2%	9.6%	9.8%	10.2%	10.2%
SUFFOLK COUNTY	2.2%	1.9%	2.0%	2.3%	2.5%	0.8%	0.8%	1.1%
EMPLOYEE BENEFITS	15.0%	13.5%	13.4%	13.4%	13.7%	14.4%	13.0%	12.8%
TOTAL DEPARTMENTAL	49.8%	48.3%	48.0%	47.2%	46.8%	46.2%	45.2%	44.5%
HEALTH & HOSPITALS	13.0%	14.0%	14.0%	14.2%	13.9%	14.0%	14.2%	15.1%
SCHOOLS	26.4%	27.8%	28.1%	28.5%	28.9%	28.7%	29.9%	30.0%
TOTAL	89.2%	90.1%	90.1%	89.9%	89.5%	88.9%	89.3%	89.6%
MANDATORY	10.8%	9.9%	9.9%	10.1%	10.5%	11.1%	10.7%	10.4%
TOTAL EXPENDITURES	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

[1] In FY93, the State redirected into grant or external funds, money previously classified as general fund operating revenues. This is not a reduction in the Suffolk County spending.

[2] Does not include benefits for the School and Hospital Departments. These departments include benefits within their annual expenditures. In FY95, county health insurance is no longer included in the City's general fund.

[3] Beginning in FY94, the State redirected into the general fund state money previously classified as external funds in the School Department. This results in FY94 and subsequent years not completely comparable with previous years.

Source: City Of Boston Auditing Department Annual Financial Reports, FY88-FY93 and FY94 Revenue/Expense Report and FY95 Tax Rate Budget.

**BOSTON GENERAL FUND EXPENDITURES
FISCAL YEARS 1988-1995 ~ FIGURES IN 000'S**

DEPARTMENTS	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	TAX RATE BUOGET FISCAL 1995
ADMIN. SERVICES	\$16,171	\$17,706	\$16,771	\$16,880	\$13,239	\$12,236	\$12,263	\$14,875
ASSESSING	7,045	6,536	6,160	5,210	4,770	4,711	4,618	4,821
BRA	18	0	0	0	0	0	0	0
CITY COUNCIL	1,974	2,221	2,303	2,279	2,287	2,347	2,383	2,571
LIBRARY	20,193	21,472	21,853	21,819	20,594	20,998	21,475	19,400
MAYORAL OFFICES	5,215	6,054	5,418	5,154	\$7,496	6,885	7,400	7,639
PARKS & REC. [1]	12,605	12,889	12,171	11,486	9,545	8,795	8,825	9,316
PUBLIC FACILITIES	16,888	19,529	19,572	18,822	15,603	15,113	15,804	13,157 [2]
PUBLIC WORKS	65,097	62,642	65,724	65,079	51,860	54,554	59,713	55,913
PROPERTY MGMT.	7,812	8,261	7,600	7,083	6,101	6,372	6,347	10,234 [2]
TRANSPORTATION	20,019	21,182	21,322	22,781	21,628	22,816	22,470	22,967
OTHER MISC.	39,250	45,517	42,926	41,926	40,082	37,221	39,780	39,545
TOTAL CITY, OTHER	\$212,286	\$224,009	\$221,821	\$218,519	\$193,205	\$192,048	\$201,078	\$200,438
FIRE	\$74,837	\$79,587	\$85,800	\$85,082	\$84,544	\$83,004	\$87,737	\$89,854
POLICE	105,019	117,146	126,125	126,231	126,427	127,541	139,257	144,058
TOTAL PUBLIC SAFETY	\$179,856	\$196,733	\$211,925	\$211,314	\$210,971	\$210,545	\$226,993	\$233,912
TOTAL CITY DEPART.	\$392,142	\$420,742	\$433,746	\$429,832	\$404,176	\$402,593	\$428,071	\$434,350
COURT HOUSE COMMISS.	\$4,787	\$1,528	\$0	\$0	\$0	\$0	\$0	\$0
JAIL	7,896	8,903	11,425	14,142	14,303	4,438	8,934	12,979
HOUSE OF CORRECTIONS	10,860	11,300	13,555	15,273	16,362	4,500	0	0
OTHER COUNTY	3,324	2,782	2,304	2,236	2,207	2,098	2,039	2,166
TOTAL COUNTY	\$26,866	\$24,512	\$27,284	\$31,651	\$32,873	\$11,036 [3]	\$10,972	\$15,145
TOTAL CITY & COUNTY	\$419,009	\$445,254	\$461,030	\$461,484	\$437,049	\$413,629	\$439,044	\$449,495
EMPLOYEE BENEFITS [4]								
HEALTH INSURANCE	\$36,451	\$39,612	\$50,507	\$57,317	\$61,923	\$63,023	\$66,376	\$67,876
MEDICARE	765	1,038	1,343	1,381	1,447	1,342	1,186	1,490
PENSIONS & ANNUIT.	11,448	9,226	9,106	7,788	6,927	7,370	7,200	7,200
STATE BOSTON RETIREMENT	130,498	120,533	114,177	113,033	106,325	112,012	98,890	100,543
UNEMPLOY. COMPENS.	17	2	35	199	49	0	1	50
WORKERS COMP.	1,537	2,636	3,275	3,608	4,391	3,819	4,262	3,800
TOTAL BENEFITS	\$180,716	\$173,048	\$178,444	\$183,326	\$181,062	\$187,565	\$177,914	\$180,959
TOT.CITY/COUNTY/BENEFITS	\$599,724	\$618,302	\$639,474	\$644,810	\$618,111	\$601,194	\$616,958	\$630,455
TOTAL HEALTH & HOSPITALS	\$157,243	\$179,413	\$186,812	\$194,358	\$183,045	\$182,765	\$194,106	\$213,386
TOTAL SCHOOLS	\$318,578	\$355,391	\$374,417	\$388,973	\$381,962	\$373,983	\$408,079 [5]	\$424,818
TOTAL CITY/COUNTY/ /HOSP./SCH.	\$1,075,546	\$1,153,105	\$1,200,703	\$1,228,141	\$1,183,118	\$1,157,942	\$1,219,143	\$1,268,658
MANDATORY EXPENSES								
STATE ASSESSMENTS	\$46,266	\$48,322	\$50,308	\$51,343	\$52,407	\$55,163	\$58,272	\$59,568
DEBT SERVICE	83,622	78,335	82,323	86,014	86,032	89,389	87,241	88,063
TOTAL MANDATORY EXPENSES	\$129,888	\$126,657	\$132,631	\$137,357	\$138,439	\$144,553	\$145,514	\$147,631
GRAND TOT. EXPENDITURES	\$1,205,435	\$1,279,763	\$1,333,334	\$1,365,498	\$1,321,557	\$1,302,495	\$1,364,656	\$1,416,289

[1] Parks and Recreation Includes the Environment Department in all years.

[2] In FY95, several organizational changes were made in the budget. These changes resulted in a transfer of functions between Public Facilities and Real Property (now called Property Management). Therefore, a comparison of these two departments with prior years is not valid.

[3] In FY93, the State redirected into grant or external funds, money previously classified as general fund operating revenues. This is not a reduction in the Suffolk County spending.

[4] Does not include benefits for the School and Hospital Departments. These departments fund their benefits within their annual expenditures. In FY95, County health Insurance is no longer included in the City's general fund.

[5] Beginning in FY94, the State redirected into the general fund state money previously classified as external funds in the school department. This results in FY94 and subsequent years not completely comparable with previous years.

Source: City Of Boston Auditing Department Annual Financial Reports, FY88-FY93 and FY94 Revenue/Expense Report and FY95 Tax Rate Budget.

**PERSONAL SERVICE EXPENDITURE SUMMARY [1]
FISCAL YEARS 1988-1995
FIGURES IN 000'S**

	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	TAX RATE BUDGET FISCAL 1995
CITY	\$257,906	\$281,583	\$300,743	\$303,500	\$293,441	\$289,984	\$295,441	\$317,737
HEALTH & HOSPITALS	96,341	110,351	113,164	115,115	105,521	103,038	101,399	111,172
SCHOOL [2]	218,985	234,985	243,115	255,196	236,197	225,092	261,838	277,649 [3]
SUFFOLK COUNTY	17,298	14,954	18,742	21,827	23,840	10,285	10,334	5,252 [4]
PERSONAL SERVICE TOTAL	\$590,529	\$641,873	\$675,765	\$695,638	\$658,999	\$628,398	\$669,012	\$711,810
AS % DEPARTMENTAL TOTAL	62.5%	62.2%	62.2%	62.4%	61.2%	60.1%	59.7%	60.9%
DEPARTMENTAL EXPENDITURES	\$945,048	\$1,032,572	\$1,086,526	\$1,115,108	\$1,076,793	\$1,045,930	\$1,120,252	\$1,168,115
PERCENT CHANGE OVER PRIOR YEAR								
CITY	13.7%	9.2%	6.8%	0.9%	-3.3%	-1.2%	1.9%	7.5%
HEALTH & HOSPITALS	14.5%	14.5%	2.5%	1.7%	-8.3%	-2.4%	-1.6%	9.6%
SCHOOL	10.7%	7.3%	3.5%	5.0%	-7.4%	-4.7%	16.3%	6.0%
SUFFOLK COUNTY	9.8%	-13.5%	25.3%	16.5%	9.2%	-56.9%	0.5%	-49.2%
PERSONAL SERVICE TOTAL	12.6%	8.7%	5.3%	2.9%	-5.3%	-4.6%	6.5%	6.4%

[1] Primarily reflects salaries paid to employees and overtime costs. Not included in this category are contributions to retirement funds and health insurance benefits.
[2] Expenditures from city appropriations only.

[3] The School Department has yet to allocate to the appropriate budget accounts \$3.7 million in supplementary funds approved by the Mayor and City Council in August 1994. While most of these funds will be used for salaries, the money is not included in the fiscal 1995 number at this time.

[4] Reflects the transfer of employees from the general fund payroll to an external grant payroll.
Source: City of Boston Auditing Department and Fiscal 1995 Tax Rate Budget.

RANKING OF BOSTON'S GENERAL FUND DEPARTMENTAL APPROPRIATIONS FISCAL YEAR 1995

RANK	CITY DEPARTMENT	TAX RATE BUDGET FY 1995	% OF TOTAL	RANK	DEPARTMENT	TAX RATE BUDGET FY 1995	% OF TOTAL
1	SCHOOL	\$424,818,003	30.00%	47	CAPITAL PLAN	217,636	0.01%
2	HEALTH & HOSPITALS	213,385,500	15.07%	48	MANAGEMENT FUND	210,000	0.01%
3	POLICE	144,057,500	10.17%	49	PRESS	188,560	0.01%
4	FIRE	89,854,097	6.34%	50	FINANCE COMMISSION	140,760	0.01%
5	PUBLIC WORKS	55,912,900	3.95%	51	WOMEN'S COMMISSION	105,125	0.01%
6	TRANSPORTATION	22,966,900	1.62%				
7	LIBRARY	19,400,000	1.37%		TOTAL CITY DEPARTMENTS	\$1,072,553,404	75.73%
8	PUBLIC FACILITIES	13,156,924	0.93%				
9	PROPERTY MANAGEMENT	10,233,840	0.72%				
10	PARKS & RECREATION [1]	9,316,329	0.66%	1	SUFFOLK COUNTY SHERIFF'S	\$12,979,489	0.92%
11	EXECUTION OF COURTS	8,400,000	0.59%	2	REGISTRY OF DEEDS	1,566,000	0.11%
12	INSPECTIONAL SERVICES	8,310,000	0.59%	3	PENSIONS & ANNUITIES	600,000	0.04%
13	ASD-MANAGEMENT INFOR.	6,800,678	0.48%				
14	ASSESSING	4,821,250	0.34%		TOTAL COUNTY	\$15,145,489	1.07%
15	LAW	3,414,100	0.24%				
16	YOUTH FUND	3,400,000	0.24%				
17	ELECTION	2,820,800	0.20%		GRAND TOTAL CITY/COUNTY	\$1,087,698,893	76.80%
18	CITY COUNCIL	2,570,670	0.18%				
19	TREASURY	2,504,182	0.18%				
20	VETERANS SERVICES	2,425,900	0.17%		EMPLOYEE BENEFITS		
21	ASD-BUDGET MANAGEMENT	1,920,070	0.14%				
22	ELDERLY COMMISSION	1,767,600	0.12%		HEALTH INSURANCE	\$67,876,380	4.79%
23	TAX TITLE & AUDIT	1,560,000	0.11%		MEDICARE	1,490,000	0.11%
24	ASD-HUMAN RESOURCES	1,524,820	0.11%		PENSION & ANNUITIES	7,200,000	0.51%
25	CEMETERY DIVISION	1,413,700	0.10%		STATE BOSTON RETIREMENT	100,542,987	7.10%
26	AUDITING	1,339,230	0.09%		UNEMPLOYMENT COMPENSATION	50,000	0.00%
27	ASD-PRINTING	1,319,400	0.09%		WORKERS COMPENSATION	3,800,000	0.27%
28	MAYOR'S OFFICE EXPENSES	1,251,442	0.09%				
29	RENT EQUITY BOARD	1,222,190	0.09%			\$180,959,367	12.78%
30	RETIREMENT BOARD	1,123,800	0.08%				
31	NEIGHBORHOOD SERVICES	1,001,900	0.07%				
32	SPECIAL EVENTS & TOURISM	931,700	0.07%		SUB-TOTAL	\$1,268,658,260	89.58%
33	ASD-PURCHASING	841,589	0.06%				
34	ASD-INTERGOVT. RELATIONS	744,269	0.05%		MANDATORY APPROPRIATIONS		
35	REGISTRY DIVISION	658,400	0.05%				
36	CITY CLERK	567,940	0.04%		STATE & METRO. ASSESSMENT	\$59,568,134	4.21%
37	SAFE NEIGHBORHOODS	544,968	0.04%		DEBT SERVICE	88,062,720	6.22%
38	CIVIL RIGHTS	530,435	0.04%				
39	ASD-WORKERS COMPENSATION	511,400	0.04%		SUB-TOTAL	\$147,630,854	10.42%
40	ASD-LABOR RELATIONS	447,800	0.03%				
41	LICENSING BOARD	431,000	0.03%		GRAND TOTAL	\$1,416,289,114	100.00%
42	EMERGENCY SHELTER	332,179	0.02%				
43	CONSUMER AFFAIRS & LICEN.	320,700	0.02%				
44	ASD-ADMIN. DIVISION/COO	305,720	0.02%		PERSONNEL SERVICES	\$711,810,322	60.94%
45	CULTURAL AFFAIRS	267,988	0.02%		NON-PERSONNEL SERVICES	456,304,951	39.06%
46	ASD-M/WBE DIVISION	241,510	0.02%				
					TOTAL [2]	\$1,168,115,273	100.00%

[1] Parks & Recreation includes the Environment Department.

[2] This figure does not include mandatory appropriations and the State Boston Retirement Board.

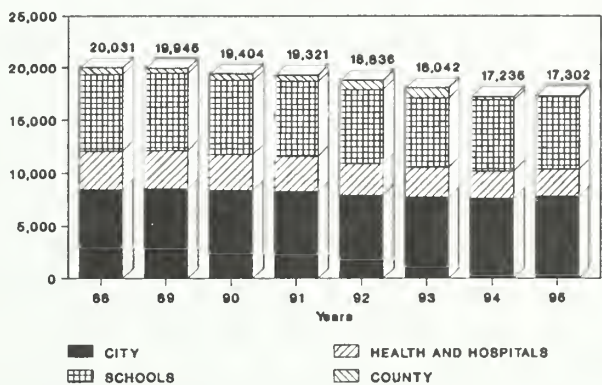
Source: City of Boston FY95 Tax Rate Budget.

The City of Boston's work force totaled 19,653 full-time equivalent positions as of January 1995, an increase of 296 or 1.5% since January 1994 and a decrease of 1,771 or 8.3% since January 1988. Included in the City's total work force are externally-funded positions which, as of January 1995, totaled 2,351, or 12.0% of the total work force, an increase of 229 over the last year. In the seven years since January 1988, external employee levels grew by 958 positions or 68.8%. The large growth in external positions is due to a change in the manner in which the Suffolk County Departments are funded. Beginning in fiscal 1993, the State redirected into grant or external funds, money previously classified as general fund operating revenues. This resulted in the majority of county employees being switched to external payrolls. For the most part, this narrative will focus on city-funded positions which, as of January 1995, totaled 17,302, an increase of 68 positions during 1994 and an overall decrease of 2,729 or 13.6% since 1988. City funded positions represent 88% of the City's total work force.

City Departments

As of January 1995, the City's departmental work force totaled 7,785, an increase of 144 since January 1994 and a drop of 710 since January 1988. City departments include all line departments, agencies and divisions, excluding hospitals, school and county workers. City departmental personnel accounted for 45.0% of all internally-funded employees on Boston's payroll. From January 1994 to January 1995, 28 out of 51 department showed increases in personnel levels. The largest increases occurred in Property Management (141), Police (93) and Community Centers (38). Due to organizational changes in fiscal 1995, Real Property was changed to Property Management. Functions were also restructured between Public Facilities and Property Management causing an increase in Property Management and a decrease of 157 in Public Facilities.

TOTAL CITY FUNDED EMPLOYEES
JANUARY 1988-1995



Health and Hospitals

The hospital payroll, as of January 1995, totaled 2,550 positions, an increase of 2 from January 1994 and a cut of 1,059 or 29.3% from January 1988. The Hospital Department, which represents 14.7% of the payroll, has accounted for 38.8% of the total employee reduction since January 1988. These cuts have been required in order to make Boston City Hospital more cost competitive in the managed care, competitive pricing environment of the 1990s. Most of the decreases occurred in the positions of nurses, orderlies, service workers, and clerical staff. More declines in the hospital work force will be needed as Boston City Hospital and Boston University Medical Center consolidate their operations.

Boston Public Schools (BPS)

BPS employees totaled 6,913 or 40% of the City's internal work force as of January 1995. Over the last year, the BPS increased its work force by 216 positions, but since January 1988, a decrease of 324 was recorded. In the seven years since January 1988, administrative positions were reduced by 106, regular education teachers were cut by 309 positions, while the total number of special education teachers increased by 109 and bilingual teachers by 97.

Suffolk County

The County accounted for 54 or 0.3% of Boston's internally-funded payroll. Between January 1988 and January 1995, county employees funded by the City have been reduced by 92.2%. This reduction reflects the States's decision to fund correctional services through an external grant rather than through the City's operational general fund. Consequently, the affected County employees were transferred to the external or grant-funded payroll.

**CITY OF BOSTON PERSONNEL SUMMARY
FULL-TIME EQUIVALENT POSITIONS
JANUARY 1984, 1988-1995**

INTERNAL FUNDS

	1/84	1/88	1/89	1/90	1/91	1/92	1/93	1/94	1/95	CHANGE 1/88-1/95	CHANGE 1/94-1/95
CITY DEPARTMENTS	7,986.0	8,494.6	8,507.3	8,398.2	8,264.0	7,912.3	7,719.7	7,640.7	7,784.5	(710.1)	143.8
HEALTH & HOSPITALS	3,700.0	3,609.0	3,648.7	3,355.7	3,353.7	2,981.7	2,825.1	2,547.8	2,550.2	(1,058.8)	2.4
SUFFOLK COUNTY [1]	613.0	690.0	490.5	611.0	647.5	921.0	961.5	348.0	54.0	(636.0)	(294.0)
SUB-TOTAL	12,299.0	12,793.6	12,646.5	12,364.9	12,265.2	11,814.9	11,506.3	10,536.5	10,388.7	(2,404.9)	(147.8)
SCHOOL DEPARTMENT [2]	6,312.0	7,237.5	7,298.0	7,038.5	7,055.0	7,022.0	6,535.1	6,697.9	6,913.4	(324.1)	215.5
TOTAL INTERNAL	18,611.0	20,031.1	19,944.5	19,403.4	19,320.2	18,836.9	18,041.4	17,234.4	17,302.1	(2,729.0)	67.7
CHANGE OVER PRIOR YEAR	N/A	N/A	(86.6)	(541.1)	(83.2)	(483.3)	(795.5)	(807.0)	67.7	67.7	

EXTERNAL FUNDS

CITY/COUNTY [1]	401.0	476.5	527.3	573.3	575.0	572.5	545.2	1,213.3	1,503.3	1,026.8	290.0
SCHOOLS	860.9	916.3	857.9	898.8	897.6	918.5	1,066.7	909.1	847.8	(68.5)	(61.3)
TOTAL EXTERNAL	1,261.9	1,392.8	1,385.2	1,472.1	1,472.6	1,491.0	1,611.9	2,122.4	2,351.1	958.3	228.7
GRAND TOTAL	19,872.9	21,423.9	21,329.7	20,875.5	20,792.8	20,327.9	19,653.3	19,356.8	19,653.2	(1,770.7)	296.4
CHANGE OVER PRIOR YEAR	N/A	N/A	(94.2)	(454.2)	(82.7)	(478.9)	(674.6)	(296.5)	296.4		

[1] In FY88, the State assumed responsibility for the county courthouses and staff, resulting in a transfer of 174 employees. In FY93, a state grant shifted approximately 600 employees to the external or grant funded payroll of the City.

[2] School figures may not tie out to previous Bureau reports due to revisions in expense codes in an effort to provide more accurate employee data.

Source: City of Boston Personnel Statistics Reports, Boston Public Schools Position Control Report and the Department of Health and Hospitals, Human Resource Department.

CITY OF BOSTON EMPLOYEE STATISTICS, JANUARY 1, 1995 FIGURES ARE ACTUAL POSITIONS

DEPARTMENT	GENDER		ETHNIC COMPOSITION					SALARY		AVERAGE AGE OF EMPLOYMENT		RESIDENCY		
	MALE	FEMALE	TOTAL	WHITE	BLACK	LATINO	ASIAN	OTHER	MALE	FEMALE	AGE	LENGTH	BOSTON	OTHER
ADMINISTRATIVE SERV.	145	122	267	219	29	9	10	0	\$844.53	\$679.96	42	12	230	37
ASSESSING DEPARTMENT	53	52	105	79	17	3	6	0	741.10	640.56	42	12	100	5
AUDITING DEPARTMENT	15	22	37	24	6	3	4	0	794.89	628.17	40	9	36	1
CITY CLERKS OFFICE	7	32	39	31	6	2	0	0	863.10	511.19	49	13	36	3
CITY COUNCIL	36	34	70	57	9	4	0	0	663.71	599.73	38	7	70	0
COMMUNITY CENTERS	172	218	390	230	119	25	14	2	406.20	425.16	37	6	382	8
COURT HOUSE COMMS.	6	5	11	11	0	0	0	0	N/A	N/A	57	14	8	3
ELECTION DEPARTMENT	207	145	352	184	117	47	3	1	634.43	618.85	38	5	350	2
FAIR HOUSING COMMS.	8	12	20	7	8	4	1	0	763.09	648.54	40	6	20	0
FINANCE COMMISSION	3	1	4	4	0	0	0	0	685.18	470.40	47	15	3	1
FIRE DEPARTMENT	1,660	63	1,723	1,302	349	70	2	0	849.18	589.95	43	15	1,204	519
INSPECTIONAL SERV.	133	54	187	135	34	13	5	0	745.57	564.05	46	13	159	28
JAIL	365	86	451	365	58	18	7	3	634.95	662.25	35	6	318	133
LAW DEPARTMENT	22	31	53	46	5	0	2	0	1,023.11	756.86	40	9	50	3
LIBRARY DEPARTMENT	277	399	676	465	110	26	74	1	623.89	610.80	39	10	578	98
LICENSING BOARD	3	7	10	8	1	0	1	0	804.72	628.14	43	8	10	0
MAYORS OFFICE	126	228	354	245	79	14	15	1	536.79	492.09	52	6	353	1
N.D.E.A.	82	68	150	111	28	4	7	0	764.71	734.56	38	5	150	0
PARKS & RECREATION	206	33	239	183	44	10	2	0	547.20	628.51	43	11	222	17
HOUSE OF CORRECTIONS	533	112	645	509	93	34	5	4	606.70	628.29	34	6	393	252
POLICE DEPARTMENT	2,027	654	2,681	1,980	554	110	36	1	798.66	518.87	41	14	1,843	838
PUBLIC WORKS DEPT.	440	47	487	358	109	12	7	1	516.36	519.89	45	14	412	75
PROPERTY MANAGEMENT	201	29	230	198	16	12	4	0	575.12	565.52	42	11	217	13
REGISTRY OF DEEDS	33	22	55	48	7	0	0	0	630.07	469.80	48	10	35	20
RETIREMENT BOARD	11	19	30	23	2	2	3	0	847.96	613.30	41	15	25	5
TRANSPORTATION	240	194	434	329	83	15	5	2	600.24	536.21	41	8	410	24
TREASURY DEPARTMENT	24	32	56	39	15	0	2	0	753.49	619.79	42	13	55	1
VETERANS SERVICES	13	9	22	19	2	0	1	0	631.98	614.77	48	11	20	2
TOTAL CITY	7,048	2,730	9,778	7,209	1,900	437	216	16	\$687.57	\$543.30	41	11	7,689	2,089
PERCENT OF TOTAL	72.1%	27.9%	100.0%	73.7%	19.4%	4.5%	2.2%	0.2%					78.6%	21.4%
HEALTH & HOSPITALS	966	1,738	2,704	1,494	898	204	98	10	\$610.88	\$682.78	42	12	1,804	900
PERCENT OF TOTAL	35.7%	64.3%	100.0%	55.3%	33.2%	7.5%	3.6%	0.4%					66.7%	33.3%
SCHOOLS	2,461	5,607	8,068	4,870	2,116	771	288	23	N/A	N/A	N/A	N/A	4,526	3,542
PERCENT OF TOTAL	30.5%	69.5%	100.0%	60.4%	26.2%	9.6%	3.6%	0.3%					56.1%	43.9%
GRAND TOTAL	10,475	10,075	20,550	13,573	4,914	1,412	602	49	N/A	N/A	N/A	N/A	14,019	6,531
PERCENT OF TOTAL	51.0%	49.0%	100.0%	66.0%	23.9%	6.9%	2.9%	0.2%					68.2%	31.8%

Note: Figures are not full-time equivalencies.

Source: City of Boston Personnel Statistics Report, Department of Health and Hospitals, Human Resource Department and Boston Public School, Personnel Office.

**CITY OF BOSTON PERSONNEL DETAIL
FULL-TIME EQUIVALENT POSITIONS
JANUARY 1984, 1988-1995**

INTERNALLY FUNDED

CITY DEPARTMENTS										CHANGE
	1/84	1/88	1/89	1/90	1/91	1/92	1/93	1/94	1/95	1/88-1/95
ASO-BUOGET MANAGEMENT [1]	43.0	41.0	43.5	39.0	34.5	31.0	30.5	28.0	24.0	(17.0)
ASO-C.O.O. OFFICE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.5	5.5
ASO-HUMAN RESOURCES [2]	44.0	60.5	58.5	53.0	53.0	40.0	34.0	34.0	38.0	(22.5)
ASO-LABOR RELATIONS	11.0	7.0	8.5	7.5	8.5	8.0	8.0	10.0	8.0	1.0
ASO-MANAGEMENT INFORM.	96.0	105.0	110.0	105.5	100.0	93.5	85.0	84.5	90.5	(14.5)
ASO-MINORITY & WOMEN	N/A	N/A	N/A	5.0	6.5	4.0	5.5	4.0	5.0	5.0
ASO-PRINTING	68.0	51.5	56.5	54.5	51.0	37.0	36.0	41.0	41.0	(10.5)
ASO-PURCHASING DIVISION	29.0	35.0	38.0	31.0	29.0	22.0	20.0	19.0	20.0	(15.0)
ASSESSING	197.0	164.5	157.0	135.5	131.5	107.0	106.0	104.5	102.5	(62.0)
AUDITING	54.0	47.0	49.5	42.5	43.0	37.5	35.5	35.5	35.0	(12.0)
BOARDS & COMMISS. [3]	12.0	18.5	26.5	29.0	26.5	25.0	23.0	21.5	22.0	3.5
BRA [4]	117.0	9.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(9.0)
BUSINESS AND CULTURE	N/A	16.0	14.0	12.0	11.0	6.0	6.0	7.0	10.0	(6.0)
CEMETERY DIVISION	36.0	40.0	39.0	34.0	34.0	33.0	41.0	28.0	32.0	(8.0)
CITY CLERK	14.0	13.5	15.5	14.0	14.0	12.5	14.0	13.0	14.0	0.5
CITY COUNCIL	45.0	63.5	67.0	66.0	64.5	67.0	76.0	61.0	68.5	5.0
COMMUNITY CENTERS	127.0	211.0	234.5	243.5	243.5	241.5	225.5	238.5	276.5	65.5
COMMUNITY SERV. ADMIN.	11.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CONS. AFFAIRS & LICENSES	14.0	16.0	19.0	12.0	12.0	6.5	6.5	6.5	7.5	(8.5)
EOIC	8.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Elderly Commission	95.0	85.5	84.5	74.5	76.5	66.5	61.0	58.5	60.0	(25.5)
ELECTION	56.0	59.0	55.9	48.0	54.2	53.1	55.5	55.6	57.5	(1.5)
FINANCE COMMISSION	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	0.0
FIRE DEPARTMENT	1,715.0	1,813.0	1,799.0	1,807.5	1,788.0	1,784.5	1,728.5	1,718.5	1,715.5	(97.5)
INSPECTIONAL SERVICES	279.0	271.5	260.5	246.0	247.0	207.0	188.5	190.0	176.5	(95.0)
INTERGOVERNMENTAL REL.	6.0	11.0	11.0	9.0	8.0	9.0	10.0	8.0	10.0	(1.0)
JOBS & COMMUNITY SERV.	N/A	5.0	11.0	7.0	0.0	0.0	0.0	0.0	0.0	(5.0)
LAW DEPARTMENT	54.0	47.5	46.5	47.0	45.0	49.0	47.0	49.0	54.0	6.5
LIBRARY DEPARTMENT	497.0	605.6	601.0	567.3	564.7	549.7	540.7	529.7	537.3	(68.3)
LICENSING BOARD	14.0	13.0	13.0	11.0	12.0	11.0	11.5	10.0	9.5	(3.5)
LISTING BOARD	9.0	0.0	6.9	0.9	2.2	0.5	0.5	6.9	18.2	18.2
MAYORS OFFICE EXPENSES	51.0	37.5	34.0	33.0	31.0	20.0	13.5	16.0	25.0	(12.5)
MAYORS SAFE NEIGH.	N/A	N/A	N/A	N/A	N/A	N/A	7.0	7.5	1.0	1.0
NEIGHBORHOOD SERVICES	N/A	34.5	40.0	36.5	33.0	29.0	27.5	28.5	28.5	(6.0)
PARKS & RECREATION	279.0	260.0	282.0	265.0	240.5	219.0	216.0	219.0	218.0	(42.0)
POLICE DEPARTMENT	2,448.0	2,654.5	2,602.5	2,707.0	2,643.0	2,604.0	2,573.0	2,567.0	2,660.0	5.5
PRESS OFFICE	N/A	1.0	5.0	5.0	5.0	3.5	3.5	1.0	3.5	2.5
PUBLIC FACILITIES [5]	236.0	303.0	337.5	318.0	323.0	290.0	277.5	275.0	118.5	(184.5)
PUBLIC IMPROVEMENTS	17.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PUBLIC INFORMATION	12.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PUBLIC WORKS	624.0	602.5	615.0	583.0	563.0	502.0	472.5	472.0	482.0	(120.5)
REAL PROP./PROPERTY MAN. [6]	168.0	134.0	124.0	112.5	109.0	93.5	90.5	86.5	227.5	93.5
REGISTRY	22.0	25.5	29.0	28.5	26.5	23.5	23.5	23.5	24.5	(1.0)
RENT EQUITY BOARD	26.0	45.5	40.5	38.5	36.0	35.0	32.5	33.0	34.0	(11.5)
RETIREMENT BOARD	49.0	39.0	39.5	38.0	36.5	31.0	31.5	31.0	30.0	(9.0)
TRANS.-PARKING CLERK	45.0	55.0	57.0	57.0	64.5	67.0	64.0	63.5	57.5	2.5
TRANS.-TRAFFIC DIVISION	261.0	388.5	365.5	373.5	391.0	402.5	399.5	368.0	344.0	(44.5)
TREASURY-COLLECTIONS	30.0	35.0	39.0	37.0	37.0	30.0	30.0	29.0	27.0	(8.0)
TREASURY-TREASURY	25.0	34.0	31.5	29.5	31.5	28.5	30.5	27.5	29.0	(5.0)
VETERANS SERVICES	31.0	24.0	26.0	23.0	22.0	21.0	18.0	18.0	21.0	(3.0)
WORKER'S COMPENSATION	7.0	7.0	9.0	7.0	7.5	7.0	9.5	8.5	11.0	4.0
TOTAL CITY DEPARTMENTAL	7,986.0	8,494.6	8,507.3	8,398.2	8,264.1	7,912.3	7,719.7	7,640.7	7,784.5	(710.1)
HEALTH & HOSPITALS	3,700.0	3,609.0	3,648.7	3,355.7	3,353.7	2,981.7	2,825.1	2,547.8	2,550.2	(1,058.8)
GRAND TOTAL INTERNAL	11,686.0	12,103.6	12,156.0	11,753.9	11,617.7	10,893.9	10,544.8	10,188.5	10,334.7	(1,768.9)

(CONTINUED ON NEXT PAGE)

CITY OF BOSTON PERSONNEL DETAIL (CONTINUED)
FULL-TIME EQUIVALENT POSITIONS
JANUARY 1984, 1988-1995

INTERNALLY FUNDED

COUNTY DEPARTMENTS	1/84	1/88	1/89	1/90	1/91	1/92	1/93	1/94	1/95	CHANGE 1/88-1/95
HUMAN RESOURCES [2]	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0	(3.0)
COURTHOUSE COMMISSION [7]	188.0	155.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(155.0)
JAIL [8]	148.0	182.5	183.5	284.5	307.5	350.5	356.5	290.0	0.0	(182.5)
CORRECTIONS [9]	194.0	265.5	239.0	268.5	280.0	511.5	547.0	0.0	0.0	(265.5)
REAL PROP./PROPERTY MAN. [7]	19.0	19.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(19.0)
REGISTRY OF DEEDS	58.0	62.0	62.0	52.0	54.0	53.0	52.0	52.0	51.0	(11.0)
WORKER'S COMPENSATION	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0
TOTAL COUNTY INTERNAL	613.0	690.0	490.5	611.0	647.5	921.0	961.5	348.0	54.0	(636.0)
SUB-TOTAL	12,299.0	12,793.6	12,646.5	12,364.9	12,265.2	11,814.9	11,506.3	10,536.5	10,388.7	(2,404.9)
SCHOOL INTERNAL [10]	6,312.0	7,237.5	7,298.0	7,038.5	7,055.0	7,022.0	6,535.1	6,697.9	6,913.4	(324.1)
GRAND TOTAL INTERNAL	18,611.0	20,031.1	19,944.5	19,403.4	19,320.2	18,836.9	18,041.4	17,234.4	17,302.1	(2,729.0)
CHANGE OVER PRIOR YR.	N/A	N/A	(86.6)	(541.1)	(83.2)	(483.3)	(795.5)	(807.0)	67.7	67.7

EXTERNALLY FUNDED

CITY	392.0	462.5	460.8	468.8	385.5	424.5	387.7	436.3	413.3	(49.2)
COUNTY	9.0	14.0	66.5	104.5	189.5	148.0	157.5	777.0	1,090.0	1,076.0
SCHOOL DEPARTMENT [10]	860.9	916.3	857.9	898.8	897.6	918.5	1,066.7	909.1	847.8	(68.5)
GRAND TOTAL EXTERNAL	1,261.9	1,392.8	1,385.2	1,472.1	1,472.6	1,491.0	1,611.9	2,122.4	2,351.1	958.3
CHANGE OVER PRIOR YR.	N/A	N/A	(7.6)	86.9	0.5	18.4	120.9	510.5	228.7	228.7
GRAND TOTAL	19,872.9	21,423.9	21,329.7	20,875.5	20,792.8	20,327.9	19,653.3	19,356.8	19,653.2	(1,770.7)
CHANGE OVER PRIOR YR.	N/A	N/A	(94.2)	(454.2)	(82.7)	(464.9)	(674.6)	(296.5)	296.4	

- [1] The Administrative and Budget Divisions were combined into the Office of Budget and Program Evaluation in January 1987. In FY95, this department was renamed Budget Management.
- [2] Human Resources includes Health Insurance for all years.
- [3] Boards and Commissions are comprised of the following offices: Emergency Shelter Commission, Human Rights Commission, Commission for Persons with Disabilities, Women's Commission, Office for Arts and Humanities, Civil Rights Office, Office of Cultural Affairs and Fair Housing.
- [4] BRA is an estimated figure. As of FY87, the BRA was funded by its own revenue and received no support from the City.
- [5] Public Facilities includes the Office of Capital Budgets.
- [6] Due to organizational changes in FY95, Real Property was changed to Property Management. Functions were also restructured between Public Facilities and Property Management making prior year comparisons in these departments invalid.
- [7] Funded by the State as of November 1988.
- [8] Increase in 1992 reflects training and phasing-in of employees to staff the new jail. FY95 reflects a transfer of employees to the grant funded payroll.
- [9] In FY93, a state grant shifted approximately 600 employees to the external or grant-funded payroll of the City.
- [10] School figures may not tie out to previous Bureau Reports due to revisions in expense codes in an effort to provide more accurate employee data.
- Source: City of Boston Personnel Statistics Reports, Boston Public Schools Position Control Report and the Department of Health & Hospitals, Human Resource Department.

**BOSTON PUBLIC SCHOOL PERSONNEL DETAIL BY EXPENSE CODE [1]
FULL-TIME EQUIVALENT POSITIONS, JANUARY 1984, 1988-1995**

INTERNALLY FUNDED

	1/84	1/88	1/89	1/90	1/91	1/92	1/93	1/94	1/95	CHANGE 1/88-1/95	CHANGE 1/94-1/95
TEACHERS											
REGULAR EDUCATION											
REG ED.	2,183.0	2,246.0	2,178.5	2,042.0	1,950.0	1,933.0	1,905.0	1,906.8	1,937.5	(308.5)	30.7
KINDERGARTEN	106.5	174.5	176.5	171.0	168.5	174.5	170.0	174.0	175.0	0.5	1.0
SPECIAL EDUCATION											
SPECIAL ED. RES.	259.5	280.0	277.0	276.5	278.5	277.5	270.0	260.0	262.0	(18.0)	2.0
SUBSTANTIALLY SEP.	436.0	551.0	580.0	608.0	649.0	668.0	655.0	667.0	678.0	127.0	11.0
BILINGUAL EDUCATION											
BILINGUAL KINDER.	23.0	39.5	39.5	45.5	47.0	46.5	54.5	58.0	58.0	18.5	0.0
BILINGUAL TEACHER	366.0	402.0	412.0	427.0	438.0	448.0	459.0	468.0	480.0	78.0	12.0
OTHER TEACHERS											
VOCATIONAL ED.	110.0	76.0	73.0	66.0	65.0	64.0	59.0	47.0	48.0	(28.0)	1.0
SPECIALIST	70.0	170.0	229.0	197.5	165.5	205.5	166.5	223.5	240.1	70.1	16.6
ITINERANT	71.0	85.0	84.0	82.5	86.0	127.0	125.0	124.3	135.0	50.0	10.7
TOTAL TEACHERS	3,625.0	4,024.0	4,049.5	3,916.0	3,847.5	3,944.0	3,864.0	3,928.6	4,013.6	(10.4)	85.0
LONG TERM LEAVE	30.0	69.0	69.0	65.0	84.0	72.0	31.0	21.0	34.0	(35.0)	13.0
FIELD COORDINATORS	N/A	N/A	N/A	38.0	41.0	39.0	35.5	48.0	59.5	59.5	11.5
WORKERS COMP.	N/A	106.0	115.0	130.0	139.0	143.0	113.0	90.0	100.0	(6.0)	10.0
TOTAL OTHER ADMINISTRATORS	30.0	175.0	184.0	233.0	264.0	254.0	179.5	159.0	193.5	18.5	34.5
CENTRAL ADMIN.	35.0	32.0	31.0	28.0	24.0	21.0	15.0	19.0	19.0	(13.0)	0.0
DIST. & ZONE ADMN. [2]	429.0	437.0	426.0	386.0	381.0	346.0	6.0	0.0	0.0	(437.0)	0.0
ELEMENTARY SCHOOL	N/A	N/A	N/A	N/A	N/A	N/A	117.0	126.0	126.0	126.0	0.0
MIDDLE SCHOOL	N/A	N/A	N/A	N/A	N/A	N/A	63.0	68.0	68.0	68.0	0.0
HIGH SCHOOL	N/A	N/A	N/A	N/A	N/A	N/A	109.0	125.0	126.0	126.0	1.0
SPECIAL SCHOOL	N/A	N/A	N/A	N/A	N/A	N/A	16.0	18.0	18.0	18.0	0.0
PROF. SUPPORT	140.0	111.0	116.0	97.0	88.0	79.0	66.0	75.5	70.0	(41.0)	(5.5)
TECH. SUPERVISORY	N/A	N/A	N/A	41.0	40.0	40.0	40.0	42.0	47.0	47.0	5.0
TOTAL ADMINISTRATORS	604.0	580.0	573.0	552.0	533.0	486.0	432.0	473.5	474.0	(106.0)	0.5
INSTRUCTIONAL SUPPORT											
ITINERANT PUPIL SUP	76.0	80.0	85.0	86.5	77.0	75.0	64.0	65.0	65.0	(15.0)	0.0
PROGRAM SUPPORT	N/A	N/A	N/A	N/A	7.0	10.0	13.0	25.0	27.0	27.0	2.0
SPED EVALUATION	110.0	107.0	122.0	119.0	93.0	97.0	90.0	88.0	87.9	(19.1)	(0.1)
LIBRARIANS	N/A	N/A	N/A	N/A	18.5	18.5	16.5	14.5	15.5	15.5	1.0
GUIDANCE	89.0	97.0	98.0	98.0	98.5	95.0	87.0	84.2	95.3	(1.7)	11.1
INSTRUCTIONAL AIDES	6.0	32.5	30.5	51.0	47.0	36.5	31.5	36.0	45.4	12.9	9.4
TRANSITIONAL AIDES	13.0	12.0	12.0	12.0	0.0	0.0	0.0	0.0	0.0	(12.0)	0.0
LIBRARY AIDES	47.0	59.0	60.0	56.0	58.0	59.0	53.6	53.1	43.4	(15.6)	(9.7)
SPECIAL ED. AIDES	37.0	29.0	30.0	27.0	22.0	17.0	16.0	15.0	20.0	(9.0)	5.0
SPED. AIDE-SUB.SEP.	251.0	469.0	499.0	521.0	543.0	529.0	462.0	482.0	528.3	59.3	46.3
BILINGUAL ED. AIDES	119.0	143.0	146.5	161.5	185.0	173.0	165.0	190.5	205.5	62.5	15.0
NON-ACADEMIC											
NURSES	76.0	74.0	75.0	73.0	84.0	84.0	53.0	56.4	75.3	1.3	18.9
HEALTH AIDE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	10.0	10.0	10.0
SECRETARIAL	356.5	392.0	399.0	387.0	278.5	246.0	230.0	229.8	230.8	(161.2)	1.0
ETL SECRETARIAL	N/A	N/A	N/A	N/A	103.0	103.0	85.0	83.8	85.4	85.4	1.6
PART-TIME CLERICAL	7.0	39.0	3.0	1.0	1.0	0.0	0.0	1.0	1.0	(38.0)	0.0
NON-ACADEMIC P.T.	26.0	53.0	51.0	37.0	48.5	62.5	65.0	73.0	57.5	4.5	(15.5)
SCHOOL COM. STAFF	N/A	N/A	N/A	23.0	28.0	21.0	0.0	0.0	0.0	0.0	0.0
TECHNICAL SUPPORT	276.0	284.0	287.0	58.0	73.0	64.0	58.0	55.0	58.0	(226.0)	3.0
SCHOOL POLICE	N/A	N/A	N/A	73.0	68.0	64.0	59.0	63.0	58.0	58.0	(5.0)
MAINTENANCE/SUPERVISORY											
CUSTODIAL	443.0	437.0	442.0	394.0	410.0	415.0	349.0	361.0	362.0	(75.0)	1.0
EXTERNAL MONITORS	N/A	N/A	N/A	11.0	8.5	9.0	8.0	4.0	4.0	4.0	0.0
LUNCH MONITORS	120.5	151.0	151.5	148.5	159.0	159.5	154.0	156.5	157.0	6.0	0.5
INTERNAL TOTAL	6,312.0	7,237.5	7,298.0	7,038.5	7,055.0	7,022.0	6,535.1	6,697.9	6,913.4	(324.1)	215.5
CHANGE OVER PRIOR YR	N/A	N/A	60.5	(259.5)	16.5	(33.0)	(486.9)	162.8	215.5	-----	-----

(CONTINUED ON NEXT PAGE)

BOSTON PUBLIC SCHOOL PERSONNEL DETAIL BY EXPENSE CODE [1] (CONTINUED)
FULL-TIME EQUIVALENT POSITIONS, JANUARY 1984, 1988-1995

EXTERNALLY FUNDED

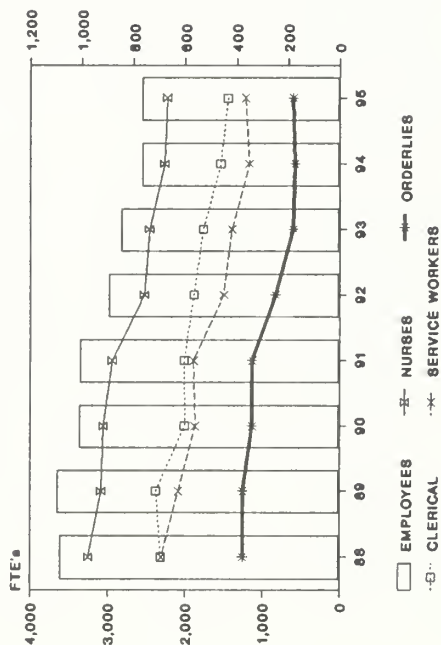
	1/84	1/88	1/89	1/90	1/91	1/92	1/93	1/94	1/95	CHANGE 1/88-1/95	CHANGE 1/94-1/95
TEACHERS											
REGULAR EDUCATION											
REG EO.	282.6	289.0	287.0	266.5	272.7	255.0	285.0	246.5	235.2	(53.8)	(11.3)
KINDERGARTEN	N/A	N/A	N/A	1.0	1.0	6.0	12.5	7.0	5.0	5.0	(2.0)
SPECIAL EDUCATION											
SPECIAL ED. RES.	N/A	N/A	1.0	1.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0
SUBSTANTIALLY SEP.	4.0	4.0	5.0	2.0	0.0	1.0	11.0	9.0	2.0	(2.0)	(7.0)
BILINGUAL EDUCATION											
BILINGUAL KINDER.	N/A	N/A	N/A	N/A	N/A	N/A	2.0	0.5	1.0	1.0	0.5
BILINGUAL TEACHER	19.0	39.0	28.0	31.5	32.0	43.0	45.0	43.0	56.2	17.2	13.2
OTHER TEACHERS											
VOCATIONAL EO.	11.0	8.0	1.0	1.0	1.0	1.0	4.0	3.0	3.0	(5.0)	0.0
SPECIALIST TEACHER	N/A	5.0	1.0	5.0	5.0	13.0	55.0	4.0	3.4	(1.6)	(0.6)
TOTAL TEACHERS	316.6	345.0	323.0	308.0	313.2	319.0	414.5	313.0	305.8	(39.2)	(7.2)
LONG TERM LEAVE	N/A	N/A	N/A	10.0	4.0	6.0	8.0	4.0	2.0	2.0	(2.0)
FIELD COORDINATORS	N/A	N/A	N/A	28.8	31.6	25.8	40.2	28.0	21.5	21.5	(6.5)
WORKERS COMP.	N/A	10.0	11.0	14.0	14.0	10.0	4.0	6.0	3.0	(7.0)	(3.0)
TOTAL OTHER	0.0	10.0	11.0	52.8	49.6	41.8	52.2	38.0	26.5	16.5	(11.5)
ADMINISTRATORS											
CENTRAL ADMIN.	2.0	1.0	2.0	4.0	5.0	5.0	7.0	6.0	7.0	6.0	1.0
DIST. & ZONE [2]	19.0	26.0	29.0	34.0	47.0	54.0	36.2	0.0	0.0	(26.0)	0.0
ELEMENTARY SCHOOL	N/A	N/A	N/A	N/A	N/A	N/A	5.0	28.0	23.6	23.6	(4.4)
MIDDLE SCHOOL	N/A	N/A	N/A	N/A	N/A	N/A	2.0	17.0	16.0	16.0	(1.0)
HIGH SCHOOL	N/A	N/A	N/A	N/A	N/A	N/A	9.0	18.0	21.0	21.0	3.0
SPECIAL SCHOOL	N/A	N/A	N/A	N/A	N/A	N/A	0.0	6.0	6.0	6.0	0.0
PROF. SUPPORT	90.3	77.0	85.0	81.0	66.2	64.4	73.6	53.1	60.0	(17.0)	6.9
TECH. SUPERVISORY	N/A	N/A	N/A	N/A	5.0	5.0	6.0	6.0	7.0	7.0	1.0
TOTAL ADMINISTRATORS	111.3	104.0	116.0	119.0	123.2	128.4	138.8	134.1	140.6	36.6	6.5
INSTRUCTIONAL SUPPORT											
ITINERANT PUPIL SUP	8.0	4.0	6.0	12.0	17.0	20.5	18.5	11.5	11.5	7.5	0.0
PROGRAM SUPPORT	N/A	N/A	N/A	N/A	8.0	8.0	35.0	26.3	27.5	27.5	1.2
SPEO EVALUATION	16.0	17.0	17.0	12.0	3.0	3.0	3.0	4.0	3.0	(14.0)	(1.0)
LIBRARIANS	N/A	N/A	N/A	N/A	N/A	N/A	0.5	0.0	1.0	1.0	1.0
GUIDANCE	8.0	10.0	11.0	8.0	7.0	6.0	9.0	4.0	3.0	(7.0)	(1.0)
INSTRUCTIONAL AIOES	138.3	151.7	86.7	108.8	91.6	101.7	102.5	80.5	43.9	(107.8)	(36.6)
SPEO. AIOE-SUB. SEP	11.0	1.0	1.0	0.0	0.0	2.0	0.0	0.0	0.0	(1.0)	0.0
BILINGUAL EO. AIOES	2.0	0.0	0.0	2.0	4.0	6.0	8.0	7.0	6.0	6.0	(1.0)
NON-ACADEMIC											
NURSES	N/A	N/A	N/A	2.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0
HEALTH AIOE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0	0.0	0.0
SECRETARIAL	48.6	48.0	54.0	50.0	39.0	42.5	47.5	47.5	49.0	1.0	1.5
ETL SECRETARIAL	N/A	N/A	N/A	N/A	4.0	4.0	4.0	4.0	3.0	3.0	(1.0)
PART-TIME CLERICAL	4.0	5.6	6.2	2.2	2.0	2.6	3.2	2.2	4.2	(1.4)	2.0
NON-ACADEMIC P.T.	N/A	1.5	N/A	N/A	N/A	N/A	1.0	1.0	0.0	(1.5)	(1.0)
TECHNICAL SUPPORT	24.6	41.0	40.0	0.0	0.0	0.0	12.0	13.0	11.0	(30.0)	(2.0)
SCHOOL POLICE	N/A	N/A	N/A	10.0	9.0	13.0	2.0	0.0	0.0	0.0	0.0
MAINTENANCE/SUPERVISORY											
CUSTODIAL	N/A	1.0	1.0	1.0	1.0	1.0	8.0	10.0	0.0	(1.0)	(10.0)
FOOD SERVICE WORKER	N/A	N/A	N/A	77.0	77.0	72.0	42.0	40.0	43.0	43.0	3.0
FOOD SERVICE WORKER	172.5	176.5	185.0	134.0	146.0	143.0	161.0	165.0	161.5	(15.0)	(3.5)
EXTERNAL MONITORS	N/A	N/A	N/A	N/A	2.0	3.0	3.0	7.0	6.3	6.3	(0.7)
EXTERNAL TOTAL	860.9	916.3	857.9	898.8	897.6	918.5	1,066.7	909.1	847.8	(68.5)	(61.3)
CHANGE OVER PRIOR YR	N/A	N/A	(58.4)	40.9	(1.2)	20.9	148.2	(157.6)	(61.3)	-----	-----
GRAND TOTAL	7,172.9	8,153.8	8,155.9	7,937.3	7,952.6	7,940.5	7,601.8	7,607.0	7,761.2	(392.6)	154.2
CHANGE OVER PRIOR YR	N/A	N/A	2.1	(218.6)	15.3	(12.1)	(338.7)	5.2	154.2	-----	-----

[1] School figures may not tie out to previous Bureau reports due to revisions in expense codes in an effort to provide more accurate employee data.

[2] As a part of decentralization, District and Zone Administrators were assigned by grade level in 1993.

Source: Boston Public Schools Position Control Reports.

HOSPITAL PERSONNEL



DEPARTMENT OF HEALTH AND HOSPITALS PERSONNEL DETAIL FULL-TIME EQUIVALENT POSITIONS JANUARY 1984, 1988-1995

POSITION	1/84	1/88	1/89	1/90	1/91	1/92	1/93	1/94	1/95	CHANGE 1/88-1/95	CHANGE 1/94-1/95
PROF. MIDDLE MGT.	N/A	51.1	53.7	41.0	46.0	52.6	48.6	44.6	42.0	(9.1)	(2.6)
NURSE MIDDLE MGT.	N/A	29.0	27.0	11.0	10.0	7.0	8.0	5.0	23.0	(6.0)	18.0
MANAGEMENT	161.0	88.7	111.1	116.7	116.2	115.5	111.8	101.9	96.9	8.2	(5.0)
TECH/SPECIALISTS	499.5	492.7	525.7	492.3	510.4	514.6	531.3	494.2	494.1	1.4	(0.2)
REGISTERED NURSES	591.5	749.1	704.7	726.9	686.3	601.0	593.4	547.8	554.8	(194.3)	7.1
LICENSE PRAC. NURSES	254.0	172.4	162.1	145.9	149.0	113.8	99.0	89.6	73.1	(99.3)	(16.5)
ORDERLIES	444.5	377.2	376.3	339.8	339.9	249.9	180.9	173.8	180.7	(196.5)	6.9
STAFF PHYSICIANS	52.0	46.7	52.7	38.7	38.0	38.0	25.5	13.5	12.5	(34.2)	(1.0)
HOUSE STAFF	233.0	228.1	230.6	236.0	240.0	230.0	231.5	221.5	230.5	2.4	9.0
PUBLIC HEALTH NURSES	53.5	54.4	58.2	44.4	46.9	42.9	46.3	42.2	41.8	(12.6)	(0.4)
SERVICE WORKERS	691.5	626.0	634.1	561.1	567.1	451.2	419.3	351.2	366.3	(259.7)	15.1
CLERICAL	719.5	693.6	712.5	602.0	604.0	565.3	529.8	462.6	434.6	(259.1)	(28.0)
TOTAL	3,700.0	3,609.0	3,648.8	3,355.7	3,353.7	2,981.7	2,825.1	2,547.8	2,550.2	(1,058.8)	2.5
CHANGE OVER PRIOR YEAR	N/A	N/A	39.8	(293.1)	(2.0)	(372.0)	(156.5)	(277.4)	2.5	-----	-----

Source: Department of Health & Hospitals, Human Resource Department.

CITY OF BOSTON POLICE DEPARTMENT PERSONNEL DETAIL BY RANK JANUARY 1984, 1988 - 1995

POSITIONS	1/84	1/88	1/89	1/90	1/91	1/92	1/93	1/94	1/95	CHANGE 1/88-1/95	CHANGE 1/94-1/95
SUPERINTENDENT IN CHIEF	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SUPERINTENDENTS	8.0	4.0	3.0	3.0	3.0	3.0	7.0	7.0	6.0	2.0	(1.0)
DEPUTY SUPERINTENDENTS	18.0	12.0	16.0	15.0	15.0	15.0	14.0	14.0	9.0	(3.0)	(5.0)
CAPTAINS	9.0	20.0	21.0	22.0	20.0	16.0	18.0	17.0	14.0	(6.0)	(3.0)
CAPTAIN DETECTIVE	1.0	0.0	0.0	0.0	2.0	2.0	4.0	5.0	6.0	6.0	1.0
LIEUTENANTS	49.0	30.0	46.0	43.0	44.0	52.0	41.0	35.0	34.0	4.0	(1.0)
LIEUTENANT DETECTIVES	9.0	0.0	0.0	0.0	16.0	21.0	27.0	28.0	28.0	28.0	0.0
SERGEANTS	129.0	185.0	222.0	218.0	178.0	158.0	158.0	145.0	137.0	(48.0)	(8.0)
SERGEANT DETECTIVES	32.0	0.0	0.0	0.0	55.0	49.0	73.0	81.0	82.0	82.0	1.0
POLICE OFFICERS/DETECTIVES	1,579.0	1,721.0	1,677.0	1,752.0	1,644.0	1,696.0	1,613.0	1,557.0	1,574.0	(147.0)	17.0
TOTAL UNIFORMED	1,835.0	1,972.0	1,985.0	2,053.0	1,977.0	2,012.0	1,955.0	1,889.0	1,890.0	(82.0)	1.0
CIVILIANS	643.0	650.0	715.0	730.0	625.0	617.0	765.0	675.0	726.0	76.0	51.0
TOTAL DEPARTMENT	2,478.0	2,622.0	2,700.0	2,783.0	2,602.0	2,629.0	2,720.0	2,564.0	2,616.0	(6.0)	52.0
CHANGE OVER PRIOR YEAR	N/A	N/A	78.0	83.0	(181.0)	27.0	91.0	(156.0)	52.0		

CITY OF BOSTON FIRE DEPARTMENT PERSONNEL DETAIL BY RANK JANUARY 1984, 1988-1995

POSITIONS	1/84	1/88	1/89	1/90	1/91	1/92	1/93	1/94	1/95	CHANGE 1/88-1/95	CHANGE 1/94-1/95
FIRE FIGHTERS	1,223.0	1,282.0	1,266.0	1,283.0	1,264.0	1,268.0	1,213.0	1,200.0	1,205.0	(77.0)	5.0
FIRE LIEUTENANTS	222.0	214.0	213.0	213.0	214.0	213.0	214.0	213.0	214.0	0.0	1.0
FIRE CAPTAINS	78.0	78.0	78.0	78.0	78.0	78.0	78.0	78.0	78.0	0.0	0.0
DISTRICT FIRE CHIEFS	51.0	57.0	57.0	57.0	57.0	56.0	57.0	56.0	57.0	0.0	1.0
DEPUTY FIRE CHIEFS	12.0	13.0	13.0	13.0	13.0	14.0	14.0	15.0	15.0	2.0	0.0
TOTAL FIRE FIGHTERS	1,586.0	1,644.0	1,627.0	1,644.0	1,626.0	1,629.0	1,576.0	1,562.0	1,569.0	(75.0)	7.0
CIVILIANS	72.0	92.0	91.0	96.0	96.0	87.0	88.0	86.0	85.0	(7.0)	(1.0)
CIVILIANS (FIRE ALARMS)	64.0	76.0	77.0	79.0	76.0	72.0	72.0	71.0	70.0	(6.0)	(1.0)
TOTAL DEPARTMENT	1,722.0	1,812.0	1,795.0	1,819.0	1,798.0	1,788.0	1,736.0	1,719.0	1,724.0	(88.0)	5.0
CHANGE OVER PRIOR YEAR	N/A	N/A	(17.0)	24.0	(21.0)	(10.0)	(52.0)	(17.0)	5.0		

Note: Figures on this table may differ slightly from other tables in this section due to differing time periods and sources. Figures are not full-time equivalences.
Source: City of Boston Police Department, Personnel Division and City of Boston Fire Department, Personnel Division.

SELECTED SALARIES OF STATE AND MUNICIPAL OFFICIALS AS OF JANUARY 1995

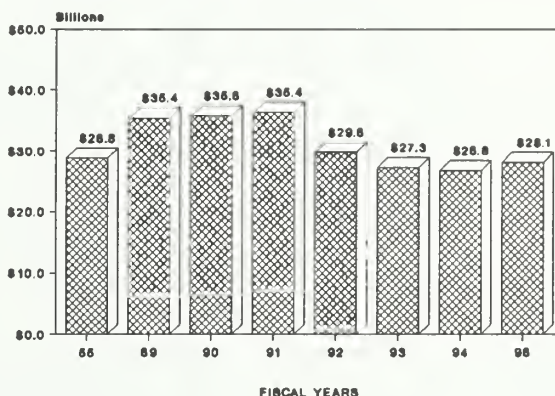
<u>POSITION</u>	<u>LEGISLATED SALARY</u>
<u>STATE</u>	
Governor [1]	\$90,000
Lt. Governor	\$75,000
Attorney General	\$80,000
Treasurer [1]	\$75,000
Senate President [2]	\$81,410
House Speaker [2]	\$81,410
State Senator	\$46,410
State Representative	\$46,410
Additional Salaries [3]	\$53,910 - \$71,410
<u>MUNICIPAL</u>	
Mayor	\$110,000
City Councillor	\$54,500
Councillor's Staff Allocation	\$100,000
Council President's Staff Allocation	\$130,000
School Committee Member	
Stipend Pay [4]	\$7,500
<u>SUFFOLK COUNTY</u>	
Sheriff	\$76,200
Registrar of Deeds	\$62,000
<p>[1] The Governor and Treasurer waived the \$15,000 raises that were granted this year. Their actual salaries are \$75,000 and \$60,000 respectively.</p> <p>[2] Legislative leaders receive \$35,000 in addition to their base salaries of \$46,410.</p> <p>[3] State Legislators who hold any of the following positions receive a higher salary than the base indicated: Chairman of Ways and Means receive, \$71,410; Majority Leaders receive \$68,910; Assistant to the Majority Leader, 2nd and 3rd Assistant, Vice Chairman of Ways and Means, Minority members of Ways and Means, Chairman of Post Audit and Oversight, Chairman of Taxation, and the Chairman of Science and Technology receive \$61,410; all other chairmen, the Vice Chairman of Post Audit and Oversight, Assistant Vice Chairman on Ways and Means, and Vice Chairman on Taxation receive \$53,910.</p> <p>[4] Acceptance of the stipend is at the discretion of each member. As of January 1995, four members were paid.</p> <p>Source: Annotated Laws of Massachusetts, Boston Public Schools, Court System Administrative Office, Department of the State Treasurer, Suffolk County Sheriff's Office and the Boston City Budget Office.</p>	

Total taxable property in fiscal 1995 is valued at \$28.1 billion. This represented an increase of \$1.351 billion or 5.0% over the prior year, reflecting the first increase in value in four years. From fiscal 1991 to fiscal 1994, Boston's taxable value decreased by \$9.6 billion, or 26.4%. Taxable real property is valued at \$26.0 billion and personal property at \$2.1 billion in fiscal 1995. Three downtown wards, Boston Proper, Back Bay South and Back Bay, represent 47.3% of total taxable value, while representing only 8.2% of the total area. Tower buildings, 45 in total, were valued at \$3.4 billion, an increase of 2.7% from fiscal 1994. Tax-exempt property in fiscal 1995 is valued at \$12.3 billion, 60.9% of which is public property and 39.1% is private exempt property. Tax exempt property area represents 50.8% of total city area.

Classification

A 1978 amendment to the State Constitution permitted the classification of property for taxation purposes. Cities and towns were allowed to determine the share, within limits, of the annual levy to be borne by each class of property. The City's policy has been to adopt full classification, which in fiscal 1995 results in residential property representing 59.8% of taxable value but only paying 30.1% of the tax levy. Business property represents 40.2% of value but pays 69.9% of the property tax bill. In fiscal 1995, the City, as allowed by state law, exempted 20.0% of the residential property value for property which was used as the taxpayer's principal residence. The total amount of the residential exemption was \$25.4 million or \$1.8 billion in value.

**TOTAL ASSESSED PROPERTY VALUES
FISCAL 1988-1995**



Tax Rate

The fiscal 1995 tax rate is \$42.66 per thousand dollars of value for business and \$13.86 per thousand for residential property. This represents a rate increase of 70.0% for business and 55.2% for residential since 1991. The difference in the fiscal 1995 residential and commercial tax rates means that a tax for a business would be over three times higher than for a residential property of the same value. The overall effective tax rate, taxes as a percent of assessed value, decreased from 2.47% to 2.45% from fiscal 1994 to fiscal 1995. The effective tax rate for business in 1995 is 4.27%, while the residential rate is 1.24%.

Levy Ceiling & Levy Limit

The growth in the property tax levy is limited by Proposition 2½, which places constraints on the amount that can be raised from real and personal property as well as how much it can be increased from year to year. The levy ceiling is the primary limitation of Proposition 2½, which states that the property tax levy cannot exceed 2.5% of the total full and fair cash value of all taxable real and personal property. The levy limit prohibits the tax levy from exceeding the previous year's levy limit by more than 2.5%, with added increases allowed from new growth. The levy limit must be below the levy ceiling. A permanent increase in the levy limit could be achieved through an override approved through a voter referendum. In fiscal 1995, the levy limit of \$690.0 million is only \$12.9 million below the levy ceiling of \$702.9 million. The primary reason for the narrowing has been the decline in property values at the same time the tax levy has increased.

Property Tax Levy & New Growth

The property tax levy in each year since fiscal 1988 has increased by 7.1%, 7.3%, 6.9%, 5.1%, 7.1%, 5.7% and 4.5%, respectively. The increase beyond the 2.5% increase over the prior year's levy was attributable to new growth which totals \$13.2 million in fiscal 1995. Of this \$13.2 million, 82.8% comes from a continuing effort by the City to capture new personal property accounts. This compares to new personal property accounts representing 15.7% of new growth in fiscal 1988, 34.8% in fiscal 1993 and 51.0% in fiscal 1994.

ASSESSED VALUE OF TAXABLE PROPERTY GROUPED BY RESIDENTIAL AND BUSINESS CLASS **FISCAL YEARS 1988-1995** **FIGURES IN 000'S**

RESIDENTIAL [1]	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	FISCAL 1995	FY 95 % OF CHANGE TOTAL FY94-95
R1 SINGLE FAMILY	\$3,482,743	\$4,735,693	\$4,736,326	\$4,771,961	\$4,163,829	\$4,017,839	\$3,907,522	\$4,123,262	14.7%
R2 TWO FAMILY	2,438,973	3,377,169	3,377,033	3,382,039	3,053,515	2,721,755	2,669,688	2,737,682	9.7%
R3 THREE FAMILY	1,998,107	2,880,361	2,858,208	2,864,778	2,639,732	2,341,241	2,235,772	2,256,776	8.0%
R4 FOUR - SIX FAMILY	853,396	976,565	957,480	954,035	750,175	703,933	700,495	739,654	0.9%
A APARTMENTS (6+ UNITS)	1,857,722	2,170,589	2,144,580	2,166,711	1,712,776	1,590,151	1,585,542	1,699,305	2.6%
RC-R RESIDENTIAL-COMMERC.	827,630	1,023,981	1,004,507	993,445	705,582	649,367	635,447	692,886	6.0%
C RES.-COMMERCIAL LAND	338	0	0	0	0	0	0	0	7.2%
CP COMMERCIAL PARKING	26,878	27,261	14,098	28,061	23,487	21,249	21,015	20,715	2.5%
RL RESIDENTIAL LAND	127,621	157,631	150,185	139,718	149,665	137,025	135,607	131,854	0.1%
CD-R CONDOMINIUM DWELLING	3,418,436	5,014,254	5,360,305	5,589,490	4,814,392	4,185,781	4,068,916	4,404,433	0.5%
CC-R COMMERC. CONDO	48	0	0	0	0	0	0	0	-2.8%
CL-R COMMERC. LAND	222	0	261	0	0	0	0	0	15.7%
TOTAL RESIDENTIAL	\$15,032,113	\$20,363,504	\$20,602,985	\$20,890,237	\$18,013,152	\$16,368,339	\$15,960,005	\$16,806,568	0.0%
% CHANGE OVER PRIOR YEAR	23.9%	35.5%	1.2%	1.4%	-13.8%	-9.1%	-2.5%	5.3%	5.3%
BUSINESS									
C COMMERCIAL	\$9,563,304	\$10,750,526	\$10,853,084	\$11,058,250	\$7,605,737	\$7,057,755	\$6,920,361	\$7,095,284	25.2%
I INDUSTRIAL	1,371,126	1,583,492	1,578,015	1,546,059	1,531,081	1,098,942	1,046,541	1,106,206	3.9%
CC COMMERC. CONDO	399,736	647,853	774,407	767,489	456,347	392,128	393,269	405,445	5.7%
CL COMMERCIAL LAND	330,066	480,980	382,532	387,742	285,983	270,441	273,480	260,557	1.4%
RC-C RESIDENTIAL-COMMERC.	380,028	401,183	371,226	372,213	373,253	355,662	362,060	378,868	0.9%
CD-C MIXED USE CONDO	475	0	0	0	0	0	0	0	-4.7%
AH AGRI./HORTICULTURAL	164	164	217	217	107	209	156	164	1.3%
SUBTOTAL BUSINESS	\$12,044,898	\$13,864,197	\$13,959,480	\$14,131,968	\$10,252,507	\$9,175,136	\$8,995,866	\$9,246,523	0.0%
PERSONAL PROPERTY	\$1,746,615	\$1,205,971	\$1,223,936	\$1,336,554	\$1,519,099	\$1,744,727	\$1,809,282	2,062,605	0.0%
TOTAL BUSINESS	\$13,791,513	\$15,070,168	\$15,183,416	\$15,468,522	\$11,771,607	\$10,919,864	\$10,805,147	\$11,309,128	7.3%
% CHANGE OVER PRIOR YEAR	14.1%	9.3%	0.8%	1.9%	-23.9%	-7.2%	-1.1%	4.7%	14.0%
TOTAL TAXABLE PROPERTY	\$28,823,627	\$35,433,672	\$35,786,400	\$36,358,759	\$29,784,758	\$27,288,203	\$26,765,153	\$28,115,695	40.2%
% CHANGE OVER PRIOR YEAR	19.0%	22.9%	1.0%	1.6%	-18.1%	-8.4%	-1.9%	5.0%	5.0%

[1] Assessed values do not reflect the impact of residential exemptions.
Source: City of Boston Assessing Department.

ASSESSED VALUATION OF REAL ESTATE, PERSONAL ESTATE AND TAX EXEMPT PROPERTY [1] LEVY YEARS 1970-1995 FIGURES IN 000'S

LEVY YEAR	TAXABLE REAL PROPERTY	TAXABLE PERSONAL PROPERTY	TOTAL TAXABLE VALUE	TAX RATE (PER THOUSAND)	TOTAL LEVY	EXEMPT PROPERTY	TOTAL TAXABLE & EXEMPT VALUE
FY1995	\$26,053,090	\$2,062,605	\$28,115,695	CIP \$42.66/R \$13.86	\$689,938	\$12,343,636	\$40,459,332
FY1994	24,955,871	1,809,282	26,765,153	CIP 42.72/R 13.97	660,244	12,342,829	39,107,981
FY1993	25,543,476	1,744,727	27,288,203	CIP 39.99/R 12.88	624,656	12,445,722	39,733,925
FY1992	28,265,659	1,519,099	29,784,758	CIP 34.27/R 11.18	583,258	11,710,477	41,495,236
FY1991	35,022,205	1,336,554	36,358,759	CIP 25.09/R 8.93	555,069	12,475,293	48,834,053
FY1990	34,562,464	1,223,936	35,786,400	CIP 23.90/R 8.45	519,127	13,054,931	48,841,332
FY1989	34,227,701	1,205,971	35,433,672	CIP 22.44/R 7.97	483,725	-----	N/A
FY1988	27,077,012	1,746,615	28,823,627	CIP 21.66/R 10.77	451,873	-----	N/A
FY1987	22,481,549	1,733,891	24,215,440	CIP 23.55/R 12.02	421,916	-----	N/A
FY1986	18,568,069	1,681,353	20,249,421	CIP 25.85/R 13.46	394,593	-----	N/A
FY1985	13,591,725	1,577,991	15,169,715	CIP 31.36/R 16.42	363,222	-----	N/A
FY1984	11,508,877	1,826,511	13,335,389	CIP 32.54/R 17.10	333,268	12,130,773 [3]	25,466,162
FY1983	10,481,679	1,694,270	12,175,949	CIP 40.30/R 21.47	374,611	11,013,565 [3]	23,189,514
FY1982	1,635,769	272,932	1,908,702	230.90	440,719	2,690,883	4,599,585
FY1981	1,636,587	265,413	1,902,000	272.70	518,675	2,658,130	4,560,130
FY1980	1,494,317	243,684	1,738,000	252.90	433,334	2,622,207	4,360,207
FY1979	1,481,346	243,654	1,725,000	252.90	429,808	2,613,036	4,338,036
FY1978	1,498,039	246,961	1,745,000	252.90	441,311	2,537,628	4,282,628
FY1977	1,518,212	246,788	1,765,000	252.90	446,369	2,476,099	4,241,099
FY1976	1,549,461	244,012	1,793,473	169.70	352,776	2,373,295	4,166,768
FY1975 [4]	1,556,892	227,308	1,784,200	169.70	350,952	2,272,136	4,056,336
CY1974 [5]	1,556,892	227,308	1,784,200	98.40	175,565	2,272,136	4,056,336
CY1973	1,534,707	207,493	1,742,200	196.70	342,691	2,165,178	3,907,378
CY1972	1,531,862	183,838	1,715,700	196.70	337,478	1,934,462	3,650,162
CY1971	1,502,310	179,190	1,681,500	174.70	293,758	1,836,728	3,518,228
CY1970	1,459,919	157,081	1,617,000	156.80	253,546	1,724,695	3,341,695

[1] Assessed values do not reflect the Impact of residential exemptions.

[2] The City's official exempt property values for FY85-FY89 contained errors which inflated total value. For example, in FY89 Ward 20 was overvalued by \$5.8 billion. Since the total exempt value for those years are inaccurate, they have been omitted from this table. The Assessing Department made corrections in FY90 values.

[3] These numbers include some questionable values. Detail is not available to confirm them.

[4] Period July 1, 1974 - June 30, 1975.

[5] Period January 1, 1974 - June 30, 1974.

Source: City of Boston Assessing Department.

ASSESSED VALUATION OF TAXABLE REAL AND PERSONAL PROPERTY BY WARD FISCAL YEAR 1995

WARD	REAL ESTATE			PERSONAL PROPERTY		TOTAL TAXABLE PROPERTY	
	PARCELS	VALUE	AREA/ACRES	ACCOUNTS	VALUE	VALUE	% OF TOTAL
1. EAST BOSTON	6,777	\$764,437,000	889.9	476	\$341,808,800	\$1,106,245,800	3.9%
2. CHARLESTOWN	4,571	781,614,300	354.6	181	4,936,700	786,551,000	2.8%
3. BOSTON PROPER	8,708	5,666,113,100	479.3	3,948	688,522,300	6,354,635,400	22.6%
4. BACK BAY, SOUTH	4,764	2,284,114,700	243.9	346	858,908,700	3,143,023,400	11.2%
5. BACK BAY	12,045	3,755,317,000	445.2	1,524	45,235,700	3,800,552,700	13.5%
6. SOUTH BOSTON, NORTH	5,014	984,534,100	647.0	560	22,447,800	1,006,981,900	3.6%
7. SOUTH BOSTON, SOUTH	4,110	544,646,200	393.4	129	1,579,600	546,225,800	1.9%
8. ROXBURY, EAST AND SOUTH	2,076	290,473,800	296.5	189	2,477,900	292,951,700	1.0%
9. ROXBURY, CENTRAL	1,883	257,160,400	110.7	113	652,900	257,813,300	0.9%
10. ROXBURY, WEST	2,676	327,147,500	225.9	99	1,178,100	328,325,600	1.2%
11. ROXBURY, SOUTH, EGLESTON SQ.	3,520	397,881,300	378.0	124	785,700	398,667,000	1.4%
12. ROXBURY, EAST	2,339	272,824,100	305.0	99	685,700	273,509,800	1.0%
13. DORCHESTER, SAVIN HILL	3,168	466,073,800	428.4	234	3,125,100	469,198,900	1.7%
14. DORCHESTER, WEST	4,325	460,091,300	495.5	149	1,025,500	461,116,800	1.6%
15. DORCHESTER, NORTH CENTRAL	3,031	315,908,700	318.0	106	651,600	316,560,300	1.1%
16. DORCHESTER, SOUTH	5,710	730,762,800	757.9	296	3,535,600	734,298,400	2.6%
17. DORCHESTER, CENTER	5,080	583,555,100	612.8	188	1,150,300	584,705,400	2.1%
18. HYDE PARK, MATTAPAN	13,831	1,720,809,700	2,438.2	429	4,643,900	1,725,453,600	6.1%
19. JAMAICA PLAIN, ROSLINDALE	6,130	924,297,500	822.8	291	2,397,600	926,695,100	3.3%
20. WEST ROXBURY, ROSLINDALE	13,560	1,981,223,700	2,136.3	431	3,183,100	1,984,406,800	7.1%
21. BRIGHTON, SOUTH	8,301	1,322,463,800	545.6	445	7,558,000	1,330,021,800	4.7%
22. ALLSTON, BRIGHTON, NORTH	6,691	1,221,640,300	1,004.2	484	66,114,200	1,287,754,500	4.6%
TOTAL	128,310	\$26,053,090,200	14,329.1	10,841	\$2,062,604,800	\$28,115,695,000	100.0%
PERCENT OF TOTAL		92.7%			7.3%	100.0%	

Note: Assessed values do not reflect the impact of residential exemptions.
Source: City of Boston Assessing Department.

ASSESSED VALUATION OF TAXABLE REAL AND PERSONAL PROPERTY BY WARD [1] **FISCAL 1988-1995** **FIGURES IN 000'S**

WARD	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	FISCAL 1995	% OF FY95 TOTAL	% CHANGE FY88-95	% CHANGE FY94-95
1. EAST BOSTON	\$1,067,715	\$1,363,100	\$1,303,470	\$1,248,547	\$1,158,193	\$1,100,420	\$1,066,470	\$1,106,245	3.9%	3.6%	3.7%
2. CHARLESTOWN	620,695	908,307	930,521	978,772	835,663	740,819	732,156	786,551	2.8%	26.7%	7.4%
3. BOSTON PROPER	8,230,013	9,283,372	9,364,544	9,550,556	6,854,606	6,153,658	6,081,622	6,354,635	22.6%	-22.8%	4.5%
4. BACK BAY, SOUTH	3,041,782	3,084,760	3,172,946	3,260,475	2,607,832	2,893,509	2,919,847	3,143,023	11.2%	3.3%	7.6%
5. BACK BAY	3,826,388	4,689,877	4,728,613	4,774,777	3,847,120	3,494,070	3,432,736	3,800,553	13.5%	-0.7%	10.7%
6. SOUTH BOSTON, NORTH	1,341,188	1,667,251	1,675,602	1,725,628	1,402,917	962,211	954,367	1,006,982	3.6%	-24.9%	5.5%
7. SOUTH BOSTON, SOUTH	466,599	700,869	680,365	685,093	585,779	549,053	525,711	546,226	1.9%	17.1%	3.9%
8. ROXBURY, EAST AND SOUTH	285,920	391,168	403,157	396,973	337,562	304,429	298,681	292,952	1.0%	2.5%	-1.9%
9. ROXBURY, CENTRAL	224,229	294,351	306,398	323,988	273,595	244,686	245,605	257,813	0.9%	15.0%	5.0%
10. ROXBURY, WEST	264,185	395,890	412,850	418,266	380,877	337,120	317,329	328,326	1.2%	24.3%	3.5%
11. ROXBURY, SOUTH, EGGLESTON SQ	345,239	491,151	499,366	515,798	466,055	413,936	391,410	398,667	1.4%	15.5%	1.9%
12. ROXBURY, EAST	245,218	326,365	330,529	350,631	315,319	296,666	286,548	275,510	1.0%	11.5%	-4.5%
13. DORCHESTER, SAVIN HILL	396,066	577,366	607,784	619,605	568,015	500,783	469,004	469,199	1.7%	18.5%	0.0%
14. DORCHESTER, WEST	344,512	521,164	534,232	545,310	518,627	478,945	460,199	461,117	1.6%	33.8%	0.2%
15. DORCHESTER, NORTH CENTRAL	274,531	390,495	392,140	394,640	376,017	336,075	317,305	316,560	1.1%	15.3%	-0.2%
16. DORCHESTER, SOUTH	675,460	925,768	963,893	968,568	867,561	760,578	728,550	734,298	2.6%	8.7%	0.8%
17. DORCHESTER, CENTER	493,946	708,878	720,005	735,567	671,373	606,928	579,117	584,705	2.1%	18.4%	1.0%
18. HYDE PARK, MATTAPAN	1,406,126	1,993,270	2,012,025	2,023,091	1,842,424	1,743,506	1,691,442	1,725,454	6.1%	22.7%	2.0%
19. JAMAICA PLAIN, ROSLINDALE	802,361	1,079,423	1,085,219	1,109,794	1,009,614	914,517	898,202	926,695	3.3%	15.5%	3.2%
20. WEST ROXBURY, ROSLINDALE	1,735,665	2,203,596	2,202,389	2,238,804	1,977,116	1,900,771	1,885,220	1,984,407	7.1%	14.3%	5.3%
21. BRIGHTON, SOUTH	1,448,239	1,817,964	1,833,136	1,847,465	1,499,147	1,316,724	1,264,288	1,330,022	4.7%	-8.2%	5.2%
22. ALLSTON, BRIGHTON, NORTH	1,287,550	1,619,287	1,627,219	1,646,412	1,389,347	1,238,800	1,219,347	1,287,755	4.6%	0.0%	5.6%
TOTAL	\$28,823,627	\$35,433,672	\$35,786,400	\$36,358,759	\$29,784,758	\$27,288,203	\$26,765,153	\$28,115,695	100.0%	-2.5%	5.0%

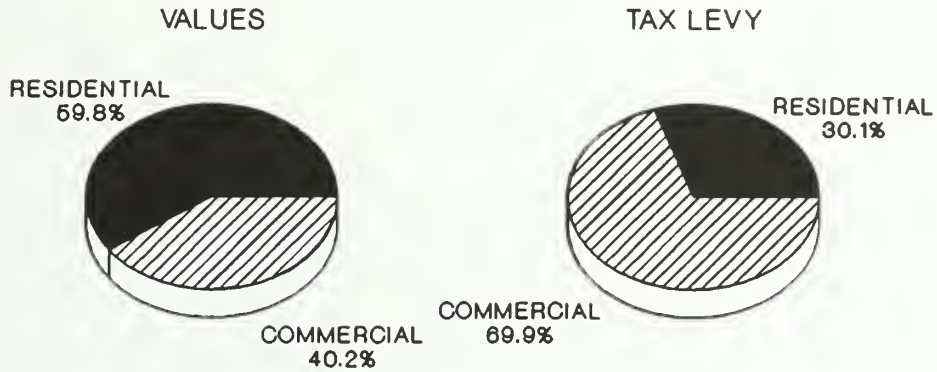
[1] Assessed valuations and tax rates reflect the valuation of property as of January 1st of the prior calendar year. Assessed values do not reflect the impact of residential exemptions.
Source: City of Boston Assessing Department.

BUSINESS & RESIDENTIAL SHARE OF TAXABLE VALUE, LEVY AND TAX RATE **FISCAL YEARS 1988-1995**

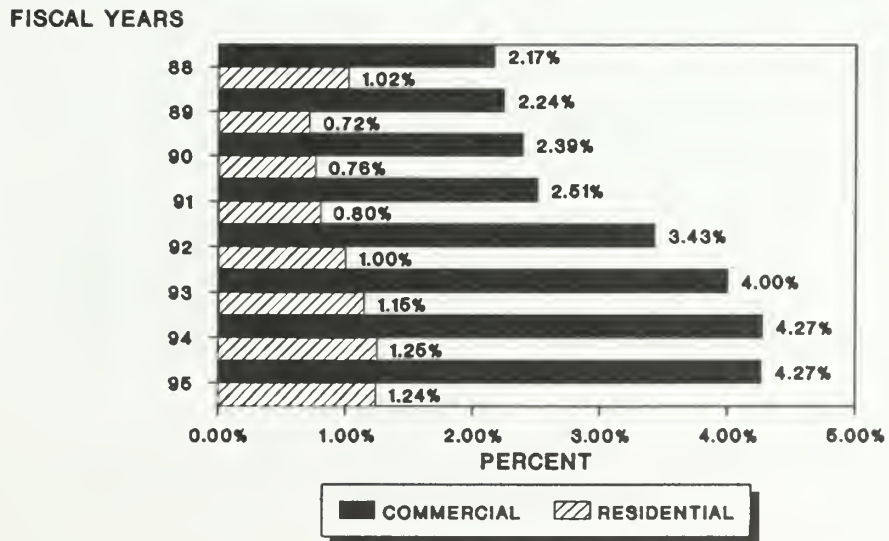
	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	FISCAL 1995	% CHANGE FY 94-95
TAXABLE ASSESSED VALUE									
C,I,P	\$13,791,513.115	\$15,070,168,339	\$15,183,415,903	\$15,468,522,460	\$11,771,606,524	\$10,919,863,700	\$10,805,147,300	\$11,309,127,500	4.7%
R	15,032,113,476	20,363,503,800	20,602,984,515	20,890,236,708	18,013,151,745	16,368,339,400	15,960,005,200	16,806,567,500	5.3%
TOTAL	\$28,823,626,591	\$35,433,672,139	\$35,786,400,418	\$36,358,759,168	\$29,784,758,269	\$27,288,203,100	\$26,765,152,500	\$28,115,695,000	5.0%
VALUE AS % OF TOTAL									
C,I,P	47.8%	42.5%	42.4%	42.5%	39.5%	40.0%	40.4%	40.2%	
R	52.2%	57.5%	57.6%	57.5%	60.5%	60.0%	59.6%	59.8%	
PROPERTY TAX LEVY									
C,I,P	\$298,724,174	\$338,174,577	\$362,889,888	\$388,105,229	\$403,412,956	\$436,685,309	\$461,595,893	\$482,447,379	4.5%
R	153,149,142	145,550,910	156,236,662	166,963,984	179,845,450	187,970,210	198,647,711	207,490,441	4.5%
TOTAL	\$451,873,316	\$483,725,487	\$519,126,550	\$555,069,213	\$583,258,406	\$624,655,519	\$660,243,604	\$689,937,820	4.5%
LEVY AS % OF TOTAL									
C,I,P	66.1%	69.9%	69.9%	69.9%	69.2%	69.9%	69.9%	69.9%	
R	33.9%	30.1%	30.1%	30.1%	30.8%	30.1%	30.1%	30.1%	
LEVY CHANGE FROM PRIOR YEAR									
C,I,P	N/A	\$39,450,403	\$24,715,311	\$25,215,341	\$15,307,727	\$33,272,353	\$24,910,584	\$20,851,486	
R	N/A	(7,598,232)	10,685,752	10,727,322	12,881,466	8,124,760	10,677,501	8,842,730	
TOTAL C,I,P/R	N/A	\$31,852,171	\$35,401,063	\$35,942,663	\$28,189,193	\$41,397,113	\$35,588,085	\$29,694,216	
TOTAL C,I,P/R % CHANGE	N/A	7.0%	7.3%	6.9%	5.1%	7.1%	5.7%	4.5%	
TAX RATE/THOUSAND									
C,I,P	\$21.66	\$22.44	\$23.90	\$25.09	\$34.27	\$39.99	\$42.72	\$42.66	-0.1%
R	\$10.77	\$7.97	\$8.45	\$8.93	\$11.18	\$12.88	\$13.97	\$13.86	-0.8%
EFFECTIVE TAX RATE									
C,I,P	1.568%	1.365%	1.451%	1.527%	1.958%	2.289%	2.467%	2.454%	
R	2.166%	2.244%	2.390%	2.509%	3.427%	3.999%	4.272%	4.266%	
RESIDENTIAL	1.019%	0.715%	0.758%	0.799%	0.998%	1.148%	1.245%	1.235%	

Note: C= Commercial, I= Industrial, P= Personal Property and R = Residential Property.
 Effective Tax Rate= Tax levy divided by the market value of property, which in this table is considered to be the same as assessed value.
 Source: Boston Tax Rate Recapitulation Sheets and City of Boston Assessing Department.

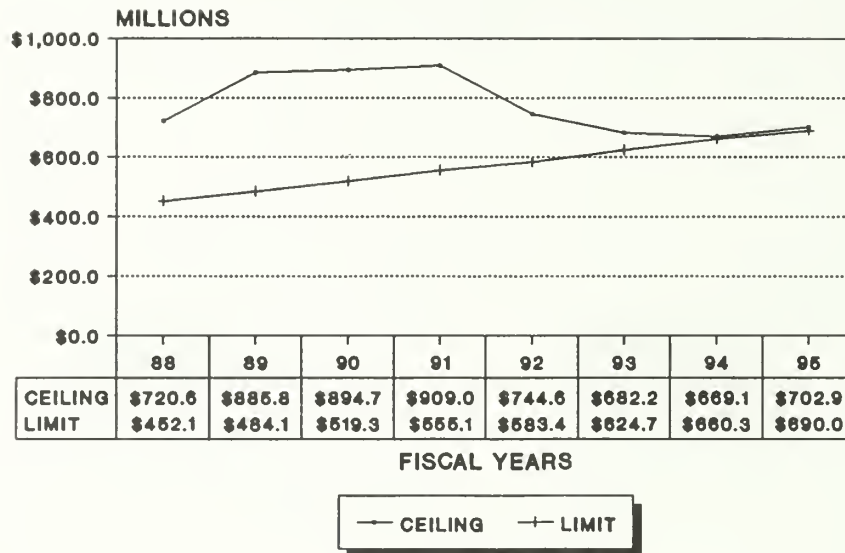
COMMERCIAL VS. RESIDENTIAL PROPERTY VALUES & TAX LEVY FISCAL 1995



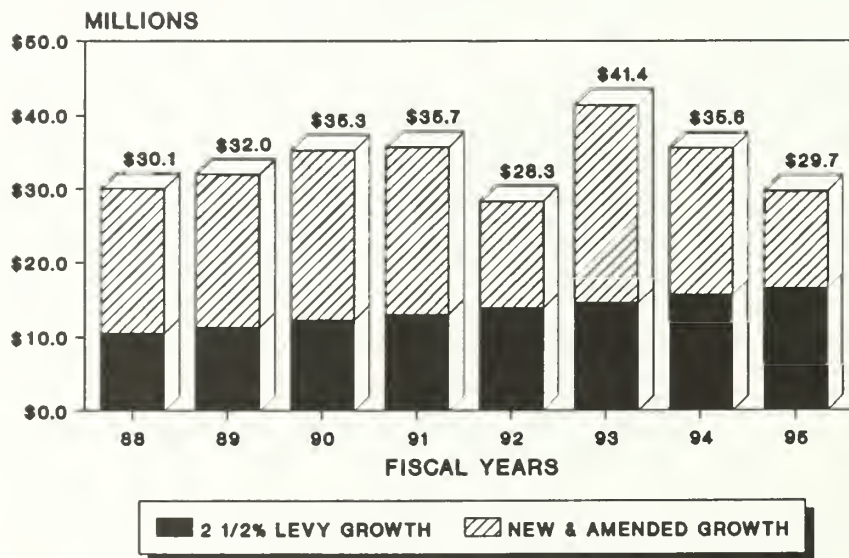
EFFECTIVE TAX RATE 1988-1995



LEVY CEILING VS. LEVY LIMIT 1988-1995



GROWTH IN LEVY LIMIT 1988-1995



**GROWTH IN TAX LEVY
FISCAL YEARS 1988-1995
FIGURES IN 000's**

	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	FISCAL 1995
PRIOR YEAR LEVY LIMIT	\$421,985	\$452,058	\$484,061	\$519,347	\$555,078	\$583,361	\$624,747	\$660,334
AMENDED GROWTH [1]	N/A	N/A	6,603	2,219	619	41	349	0
2 1/2% LEVY GROWTH	10,550	11,301	12,267	13,039	13,892	14,585	15,627	16,508
NEW GROWTH	19,523	20,702	16,417	20,472	13,771	26,759	19,611	13,185
TOTAL LEVY LIMIT	\$452,058	\$484,061	\$519,347	\$555,078	\$583,361	\$624,747	\$660,334	\$690,027
% INCREASE OVER PRIOR YEAR	7.1%	7.1%	7.3%	6.9%	5.1%	7.1%	5.7%	4.5%
PROPERTY TAX LEVY	\$451,873	\$483,725	\$519,127	\$555,069	\$583,258	\$624,656	\$660,244	\$689,938
INCREASE OVER PRIOR YEAR PERCENT	\$29,957 7.1%	\$31,852 7.0%	\$35,401 7.3%	\$35,943 6.9%	\$28,189 5.1%	\$41,397 7.1%	\$35,588 5.7%	\$29,694 4.5%
EXCESS LEVY CAPACITY [2]	\$184	\$335	\$221	\$9	\$103	\$91	\$90	\$89
LEVY CEILING [3]	\$720,591	\$885,842	\$894,660	\$908,969	\$744,619	\$682,205	\$669,129	\$702,892
DIFFERENCE - LEVY CEILING & LIMIT	\$268,533	\$401,781	\$375,313	\$353,891	\$161,258	\$57,458	\$8,795	\$12,865
% OF LEVY LIMIT INCREASE								
2 1/2% LEVY GROWTH	35.1%	35.3%	34.8%	36.5%	49.1%	35.2%	43.9%	55.6%
NEW GROWTH	64.9%	64.7%	46.5%	57.3%	48.7%	64.7%	55.1%	44.4%
AMENDED GROWTH	N/A	N/A	18.7%	6.2%	2.2%	0.1%	1.0%	N/A

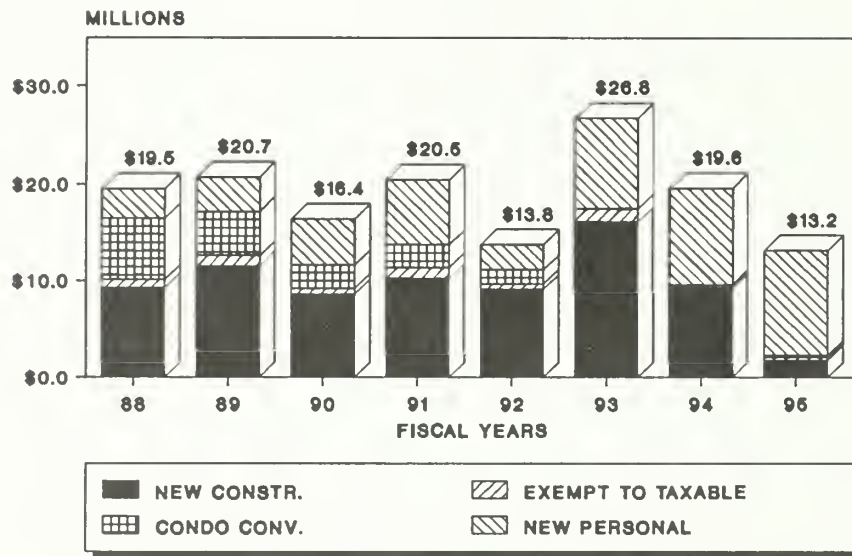
[1] Adjustment in FY90 and FY91 levy limit to reflect enactment of Ch. 195 of the Acts of 1989, which allows the City to tax the personal property of airlines from fiscal 1989 forward. FY92 forward reflect assessments omitted.

[2] Represents the difference between the levy limit and the tax levy due to the rounding down of the tax levy to the nearest penny to insure the levy does not exceed 2.5% of the prior year's levy. Boston's tax levy each year is at the maximum levy limit.

[3] Levy Ceiling is equal to 2.5% of the full and fair cash value of taxable property.

Source: City of Boston Assessing Department, Massachusetts Department of Revenue.

ANALYSIS OF NEW GROWTH 1988-1995



ANALYSIS OF NEW GROWTH IN PROPERTY TAX LEVY FISCAL YEARS 1988-1995 FIGURES IN 000'S

	CLASS	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	FISCAL 1995
NEW CONSTRUCTION	R	\$1,050	\$1,006	\$821	\$905	\$1,443	\$1,124 [1]	\$626	\$284
	C, I	8,210	10,536	7,775	9,342	7,665	14,985	8,619	1,486
EXEMPT TO TAXABLE	R	\$528	\$102	\$118	\$178	\$52	\$69	\$110	\$118
	C, I	359	958	471	949	483	1,271	185	260
CONDO CONVERSIONS, PARCEL SUBDIVISIONS	R	\$3,445	\$3,623	\$1,759	\$1,664	\$1,291	\$8	\$77	\$149
	C, I	2,871	921	717	703	226	----	----	----
NEW PERSONAL PROPERTY ACCOUNTS	P	\$3,060	\$3,556	\$4,756	\$6,732	\$2,612	\$9,302	\$9,993	\$10,888
TOTAL CIP		\$14,499	\$15,970	\$13,719	\$17,726	\$10,985	\$25,558	\$18,798	\$12,634
TOTAL R		\$5,023	\$4,731	\$2,698	\$2,747	\$2,787	\$1,201	\$814	\$551
GRAND TOTAL		\$19,523	\$20,702	\$16,417	\$20,472	\$13,771	\$26,759	\$19,611	\$13,185
CI - PERCENT OF TOTAL		58.6%	60.0%	54.6%	53.7%	60.8%	60.7%	44.9%	13.2%
P - PERCENT OF TOTAL		15.7%	17.2%	29.0%	32.9%	19.0%	34.8%	51.0%	82.6%
R - PERCENT OF TOTAL		25.7%	22.9%	16.4%	13.4%	20.2%	4.5%	4.2%	4.2%

Note: C= Commercial, I= Industrial, P= Personal and R= Residential Property.

[1] Due to a change in the accounting of new construction in 1993, this category now includes any increase in value due to a variety of reasons as well as growth due to construction.

Source: City of Boston Assessing Department.

RESIDENTIAL EXEMPTION PROPERTY TAX CLASSIFICATION FISCAL YEARS 1988-1995

	FISCAL 1988	FISCAL 1989 [1]	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	FISCAL 1995
RESIDENTIAL VALUE	\$15,032,113,476	\$20,363,503,800	\$20,602,984,515	\$20,890,236,708	\$18,013,151,745	\$16,368,339,400	\$15,960,005,200	\$16,806,567,500
AVERAGE VALUE EXEMPTION	\$13,859	\$36,033	\$36,222	\$36,201	\$31,114	\$28,272	\$27,605	\$29,041
AVERAGE TAX EXEMPTION	\$149,26	\$287,18	\$306,08	\$323,27	\$347,85	\$364,14	\$385,64	\$402,51
NUMBER OF PARCELS	59,184	59,761	51,735	57,328	61,927	62,744	63,047	63,225
TOTAL VALUE EXEMPTION % OF TOTAL	\$820,231,056 5.5%	\$2,153,368,113 10.6%	\$1,873,945,170 9.1%	\$2,075,330,928 9.9%	\$1,926,796,678 10.7%	\$1,773,898,368 10.8%	\$1,740,412,435 10.9%	\$1,836,117,225 10.9%
REVISED VALUE	\$14,211,882,420	\$18,210,135,687	\$18,729,039,345	\$18,814,905,780	\$16,086,355,067	\$14,594,441,032	\$14,219,592,765	\$14,970,450,275
TOTAL TAX EXEMPTION	\$8,833,888	\$17,162,344	\$15,834,837	\$18,532,705	\$21,541,587	\$22,847,811	\$24,313,562	\$25,448,585
TAX RATE	\$10.77	\$7.97	\$8.45	\$8.93	\$11.18	\$12.88	\$13.97	\$13.86

AVERAGE VALUE AND TAX BILL

SINGLE FAMILY (R1)

AVERAGE VALUE	\$119,895	\$163,125	\$162,945	\$163,569	\$142,643	\$137,310	\$133,290	\$140,280
VALUE LESS EXEMPTION	106,036	127,092	126,723	127,368	111,529	109,038	105,685	111,239
AVERAGE TAX BILL	1,291	1,300	1,377	1,461	1,595	1,769	1,862	1,944
TAX LESS EXEMPTION	1,142	1,013	1,071	1,137	1,247	1,404	1,476	1,542
TAX SAVINGS	149	287	306	323	348	364	386	403

TWO FAMILY (R2)

AVERAGE VALUE	\$132,280	\$182,684	\$182,819	\$183,199	\$165,706	\$147,529	\$144,636	\$148,400
VALUE LESS EXEMPTION	118,421	146,651	146,597	146,998	134,592	119,257	117,031	119,359
AVERAGE TAX BILL	1,425	1,456	1,545	1,636	1,853	1,900	2,021	2,057
TAX LESS EXEMPTION	1,275	1,169	1,239	1,313	1,505	1,536	1,635	1,654
TAX SAVINGS	149	287	306	323	348	364	386	403

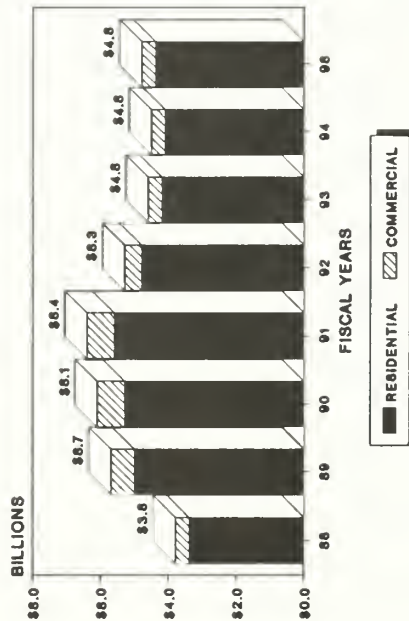
THREE FAMILY (R3)

AVERAGE VALUE	\$125,411	\$182,824	\$182,680	\$182,959	\$167,782	\$148,452	\$141,612	\$142,590
VALUE LESS EXEMPTION	111,552	146,791	146,458	146,758	136,668	120,180	114,007	113,549
AVERAGE TAX BILL	1,351	1,457	1,544	1,634	1,876	1,912	1,978	1,976
TAX LESS EXEMPTION	1,201	1,170	1,238	1,311	1,528	1,548	1,593	1,574
TAX SAVINGS	149	287	306	323	348	364	386	403

[1] Beginning in FY89, the maximum residential exemption factor increased from 10% to 20% of the average assessed value of all class one residential parcels. This applies only to the taxpayer's principal residence.

Source: City of Boston Assessing Department

CONDOMINIUM VALUES 1988-1995



ANALYSIS OF RESIDENTIAL AND COMMERCIAL CONDOMINIUM VALUES FISCAL YEARS 1988-1995 FIGURES IN 000'S

PROPERTY	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	FISCAL 1995	% CHANGE FY88-95	% CHANGE FY94-95
RESIDENTIAL	\$3,418,484	\$5,014,254	\$5,360,305	\$5,589,490	\$4,814,392	\$4,185,781	\$4,068,916	\$4,404,433	28.8%	8.2%
COMMERCIAL	400,211	647,853	774,407	767,489	456,347	392,128	393,269	405,445	1.3%	3.1%
TOTAL CONDOMINIUMS	\$3,818,695	\$5,662,107	\$6,134,712	\$6,356,978	\$5,270,738	\$4,577,909	\$4,462,185	\$4,809,879	26.0%	7.8%
% VALUE CHANGE OVER PRIOR YEAR	N/A	48.3%	8.3%	3.6%	-17.1%	-13.1%	-2.5%	7.8%		
% OF TOTAL TAXABLE REAL VALUE	14.1%	16.5%	17.7%	18.2%	18.6%	17.9%	16.7%	17.1%		

Source: City of Boston Assessing Department.

CLASS A AND A- TOWER OFFICE SPACE VALUE FISCAL 1994 AND FISCAL 1995

ADDRESS OR NAME	NET RENTABLE AREA 1ST FLR & UP		ASSESSED VALUE (IN 000'S)		% CHANGE IN VALUE	ACTUAL TAX (IN 000'S)		TAX PER SQUARE FOOT		
	FISCAL 1994	FISCAL 1995	FISCAL 1994	FISCAL 1995		FISCAL 1994	FISCAL 1995	FY94	FY95	95 RANK
PRUDENTIAL CENTER *	2,154,868	2,154,868	\$283,214	\$284,749	0.5%	\$12,099	\$12,147	\$5.61	\$5.64	10
JOHN HANCOCK	1,522,555	1,588,744	192,300	203,656	5.9%	8,215	8,688	5.40	5.47	14
EXCHANGE PLACE	1,119,423	1,119,423	178,772	182,840	2.3%	7,637	7,800	6.82	6.97	2
INTERNATIONAL PLACE 1	1,044,348	1,044,348	175,542	177,428	1.1%	7,499	7,569	7.18	7.25	1
FINANCIAL CENTER	1,135,530	1,135,529	170,709	175,591	2.9%	7,293	7,491	6.42	6.60	5
125 HIGH STREET *	1,456,791	1,457,240	157,408	170,583	8.4%	6,724	7,277	4.62	4.99	21
100 FEDERAL STREET	1,265,543	1,265,543	163,000	157,700	-3.3%	6,963	6,727	5.50	5.32	18
COPLEY PLACE	1,399,909	1,399,909	181,395	153,952	-15.1%	7,749	6,568	5.54	4.69	23
ONE FEDERAL STREET	1,106,580	1,103,650	128,498	129,739	1.0%	5,489	5,535	4.96	5.01	20
75 STATE STREET *	765,406	756,438	104,228	122,751	17.8%	4,453	5,237	5.82	6.92	4
ONE POST OFFICE SQ.	766,574	764,878	105,955	105,319	-0.6%	4,526	4,493	5.90	5.87	8
60 STATE STREET	837,524	823,339	99,647	103,125	3.5%	4,257	4,399	5.08	5.34	17
500 BOYLSTON STREET *	705,180	705,180	83,549	90,560	8.4%	3,569	3,863	5.06	5.48	13
FEDERAL RESERVE BANK	826,782	827,412	83,220	86,283	3.7%	3,555	3,681	4.30	4.45	27
BOSTON PLACE	769,640	769,640	78,399	83,521	6.5%	3,349	3,563	4.35	4.63	24
STATE STREET BANK	916,717	971,323	83,586	83,131	-0.5%	3,571	3,546	3.90	3.65	38
INTERNATIONAL PLACE 2 *	770,172	770,172	67,482	82,028	21.6%	2,883	3,499	3.74	4.54	25
101 FEDERAL STREET	569,130	569,130	66,578	66,477	-0.2%	2,844	2,836	5.00	4.98	22
KEYSTONE BUILDING	728,769	730,000	65,451	65,451	0.0%	2,796	2,792	3.84	3.82	35
1,2,3 CENTER PLAZA	650,482	651,365	58,909	64,766	9.9%	2,517	2,763	3.87	4.24	31
125 SUMMER STREET	463,458	466,735	58,156	60,758	4.5%	2,484	2,592	5.36	5.55	12
MARKETPLACE CENTER	357,822	357,822	55,444	58,207	5.0%	2,369	2,483	6.62	6.94	3
185 FRANKLIN STREET	692,374	693,373	48,883	53,387	9.2%	2,088	2,277	3.02	3.28	40
101 ARCH STREET	400,886	413,971	51,933	53,047	2.1%	2,219	2,263	5.53	5.47	15
222 BERKELEY STREET *	517,716	517,716	48,830	51,596	5.7%	2,086	2,201	4.03	4.25	30
ROWES WHARF	347,043	341,230	47,042	47,043	0.0%	2,010	2,007	5.79	5.88	7
260 FRANKLIN STREET	348,901	348,901	45,765	45,765	0.0%	1,955	1,952	5.60	5.60	11
WORLD TRADE CENTER/PARK	813,107	813,107	44,446	43,567	-2.0%	1,899	1,859	2.34	2.29	44
265 FRANKLIN STREET	324,675	324,675	39,055	41,181	5.4%	1,668	1,757	5.14	5.41	16
28 STATE STREET *	580,105	580,105	39,937	36,546	-8.5%	1,706	1,559	2.94	2.69	41
SCHRAFFT CENTER	614,039	614,039	29,112	33,550	15.2%	1,244	1,431	2.03	2.33	43
50 MILK STREET	263,766	263,766	23,345	26,958	15.5%	997	1,150	3.78	4.36	29
99 SUMMER STREET	272,130	272,130	27,500	26,947	-2.0%	1,175	1,150	4.32	4.22	32
485 BOYLSTON STREET	463,886	463,886	24,001	25,951	8.1%	1,025	1,107	2.21	2.39	42
175 FEDERAL STREET	207,117	207,117	21,798	21,424	-1.7%	931	914	4.50	4.41	28
20 CUSTOM HOUSE	145,270	156,915	20,249	20,852	3.0%	865	890	5.95	5.67	9
399 BOYLSTON STREET	221,839	221,839	20,125	20,615	2.4%	860	879	3.88	3.96	33
75 FEDERAL STREET	248,562	245,278	18,225	18,985	4.2%	779	810	3.13	3.30	39
ONE EXETER PLAZA	208,519	195,969	17,739	17,196	-3.1%	758	734	3.63	3.74	36
155 FEDERAL STREET	190,577	190,577	16,700	17,183	2.9%	713	733	3.74	3.85	34
474 ATLANTIC AVENUE	333,380	333,380	16,703	17,092	2.3%	714	729	2.14	2.19	45
ONE WASHINGTON MALL	153,182	140,882	13,279	14,753	11.1%	567	629	3.70	4.47	26
745 ATLANTIC AVENUE	168,457	168,457	14,329	14,610	2.0%	612	623	3.63	3.70	37
372 STUART STREET	112,123	112,123	11,306	13,306	17.7%	483	568	4.31	5.06	19
21 CUSTOM HOUSE	91,369	91,369	13,297	12,653	-4.8%	568	540	6.22	5.91	6
	29,052,226	29,143,493	\$3,295,033	\$3,382,811	2.7%	\$140,764	\$144,311	\$4.85	\$4.95	

These buildings have new construction and are not assessed at full value.

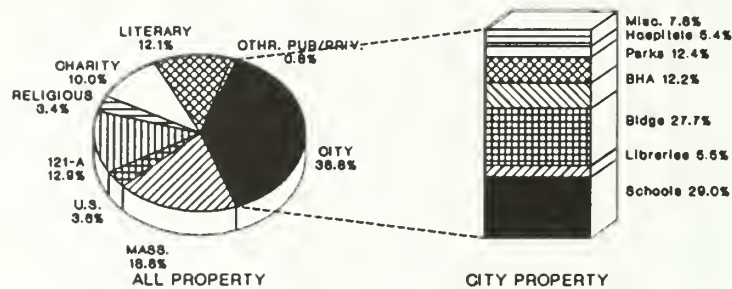
Class A properties are typically the newest, largest most prestigious office tower buildings built since 1975. Tower buildings usually have at least 20 floors but this class also includes some exceptional buildings that contain class A space and are located in a prime quality location.

Class A- properties are the slightly older large office buildings or towers which were built prior to 1970 and may have had substantial renovation. These buildings do not have the prestige, prime location, or all of the amenities of class A properties. The rents are generally higher than class B buildings in the area.

Source: City of Boston Assessing Department.

**TAX EXEMPT REAL PROPERTY VALUATION
FISCAL YEAR 1995
TOTAL \$12.3 BILLION**

(PERCENT)



**ANALYSIS OF TAX EXEMPT REAL PROPERTY IN BOSTON
FISCAL YEAR 1995**

CATEGORY	NO. ITEMS	EXEMPT VALUATION	% OF EXEMPT	% OF TOTAL CITY	AREA/ACRES	% OF EXEMPT AREA	% OF CITY AREA
PUBLIC							
UNITED STATES	103	\$438,928,500	3.6%	1.1%	237.1	1.6%	0.8%
MASSACHUSETTS	1,224	2,292,451,000	18.6%	6.0%	7,373.1	49.8%	25.3%
BOSTON	5,295	4,783,896,300	38.8%	12.5%	4,303.5	29.0%	14.8%
OTHER PUBLIC	2	2,189,000	0.0%	0.0%	0.2	0.0%	0.0%
TOTAL PUBLIC	6,624	\$7,517,464,800	60.9%	19.6%	11,913.8	80.4%	40.9%
PRIVATE							
LITERARY	877	\$1,488,113,900	12.1%	3.9%	922.4	6.2%	3.2%
CHAR., BENEV.	756	1,231,997,200	10.0%	3.2%	438.9	3.0%	1.5%
RELIGIOUS	813	423,215,600	3.4%	1.1%	1,043.5	7.0%	3.6%
121-A	606	1,587,476,900	12.9%	4.1%	288.8	1.9%	1.0%
OTHER PRIVATE	103	95,368,000	0.8%	0.2%	211.6	1.4%	0.7%
TOTAL PRIVATE	3,155	\$4,826,171,600	39.1%	12.6%	2,905.2	19.6%	10.0%
TOTAL TAX EXEMPT	9,779	\$12,343,636,400	100.0%	32.1%	14,818.9 (23.1 sq. miles)	100.0%	50.8%
TAXABLE REAL PROPERTY	128,310	\$26,053,090,200	-----	67.9%	14,329.1 (22.4 sq. miles)	-----	49.2%
TAXABLE & EXEMPT REAL PROPERTY	138,089	\$38,396,726,600	-----	100.0%	29,148.0 (45.5 sq. miles)	-----	100.0%

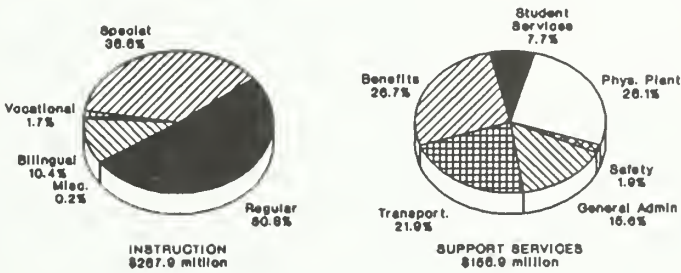
Source: City of Boston Assessing Department.

In 1995, over 61,000 students are enrolled in 116 Boston Public Schools (BPS). The School Department's work force consists of 6,913 full-time equivalent city-funded employees and 848 grant-funded employees, for a total of 7,761. The Department's fiscal 1995 spending authority from all funds is \$482.3 million, which consists of the general fund budget of \$424.8 million and the external funds budget of \$56.4 million. This section will focus primarily on general fund operations.

Expenditures

The School Department's fiscal 1995 general fund budget of \$424.8 million represents an increase of \$16.7 million, or 4.1%. Salaries represent the largest single expense item, accounting for 65.4% of the total. Teachers' salaries represent 44.2% of the budget. Instructional programs constitute 63.1% of the operating budget, although within this category a shift in the allocation of resources is evident. In the seven years since fiscal 1988, the regular education budget declined from 33.8% of the total to 32.0%, while the special education budget increased from 20.0% to 23.2%. Bilingual education increased from 4.9% in fiscal 1988 to 6.6% in fiscal 1995, while vocational education decreased from 3.3% to 1.1%. These trends are also reflected in personnel shifts. Regular education represents 50.8% of the \$267.9 million instruction budget, followed by special education at 36.8%. The three largest components of the support budget are employee benefits (26.7%), physical plant (26.1%) and transportation (21.9%). In each of the past four years, the School Department has ended each year with an operating surplus.

**BOSTON SCHOOL DEPARTMENT
FISCAL 1995 BUDGET
TOTAL \$424.8 MILLION**



Enrollment and School Population

Actual 1994-95 school enrollment is 61,036, an increase of 1,004 students or 1.7% over the prior year and an increase of 4,533 or 8.0% over five years. Over the last five years, Hispanic students have been the largest growing segment of the student population with an enrollment increase of 2,744 or 27.2%. Hispanic students now constitute 24.0% of the BPS total enrollment. Now entering the BPS are Hispanic children who in 1989 were part of the 73.2% of Hispanic children under the age of six living in poverty. Black students, which represent 48.0% of total enrollment, increased by 2,251 or 8.3% since the 1990-91 school year. The non-White enrollment makes up 81.7% of the BPS total. White students represent 18.3% of the student population, a decrease of 1,099 or -7.4% over the past five years. By program, regular and vocational education students represent 75.5% of total enrollment, and special and bilingual education students represent 9.6% and 14.9% respectively. The annual dropout rate has decreased to 8.3% in the 1993-94 school year, down from a high of 17.2% in 1984-85.

The characteristics of the BPS student population do not reflect the City of Boston's population. In 1990, the City was 62.8% White while the BPS's enrollment was 22.8% White. Black students represented the largest BPS enrollment group at 47.9%, while Black residents constituted 25.6% of the City's population.

School Utilization

The 116 BPS schools have a seating capacity of 66,274 and a utilization rate of 92.1% in the 1994-95 school year. Building utilization by level is 90.4% for elementary schools, 91.6% and 96.2% for middle and high schools respectively. Of the 76 elementary schools, six are below 80.0% utilization, while one middle and two special schools are below this rate. Systemwide, 13 schools are at or exceed 100% of their capacity. The Department operates six special schools, three of which are early learning centers.

**BOSTON SCHOOL DEPARTMENT
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES
FISCAL YEARS 1988-1995
FIGURES IN 000'S**

DISCRETIONARY REVENUE	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994 [1]	BUDGET	% CHANGE
	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994 [1]	FISCAL 1995	FY94-95
CITY APPROPRIATIONS	\$311,600	\$342,645	\$371,090	\$389,000	\$382,000	\$374,000	\$408,098	\$424,818	4.1%
GENERAL SCHOOL OPERATIONS	311,600	341,100	355,200	385,000	374,000	374,000	374,000	408,960	9.3%
SUPPLEMENTAL APPROPRIATIONS	0	1,545	15,890	4,000	8,000	0	34,098 [2]	15,858	-53.5%
OTHER DISCRETIONARY FUNDING	\$9,781	\$6,475	\$6,954	\$4,590	\$4,500	\$4,500	\$0 [1]	\$0	0.0%
FEDERAL IMPACT AIO	0	2,035	2,693	498	500	400	0	0	0.0%
STATE EQUAL ED. OPPORTUNITY	4,261	4,440	4,261	4,092	4,000	4,100	0	0	0.0%
PRIOR YR UNLIQUIDATED RESERVES	3,000	0	0	0	0	0	0	0	0.0%
PROFESSIONAL DEVELOPMENT	2,520	0	0	0	0	0	0	0	0.0%
TOTAL	\$321,381	\$349,120	\$378,044	\$393,590	\$386,500	\$378,500	\$408,098	\$424,818	4.1%
DISCRETIONARY EXPENDITURES									
GENERAL SCHOOL OPERATIONS	\$328,359	\$361,866	\$381,371	\$393,563	\$386,462	\$378,483	\$408,079	\$424,818	4.1%
SURPLUS (DEFICIT)	(\$6,978)	(\$12,746)	(\$3,327)	\$27	\$38	\$17	\$19	\$0	

[1] Beginning in FY94, the State redirected into the general fund, state money previously classified as external/other discretionary funds, making FY94 and subsequent years not fully comparable. The change also includes additional funds as a result of the Education Reform Act of 1993.

[2] FY94 supplementary appropriation includes funds for collective bargaining agreements as well as \$14.3 million in accounting changes and education reform funds. Source: City of Boston Auditor's Reports, FY88-FY93, FY94 Auditor's Expense/Revenue Report, Boston Public Schools Budget, FY88-FY95.

**BOSTON PUBLIC SCHOOL DEPARTMENT BUDGET BY PROGRAM
FISCAL YEARS 1988-1995
FIGURES IN 000'S**

PROGRAM	FINAL BUDGET							BUDGETED
	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994 [1]	FISCAL 1995
INSTRUCTION	\$206,242	\$223,451	\$233,641	\$246,214	\$241,841	\$243,930	\$254,868	\$267,948
REGULAR ED.	110,156	116,690	118,472	126,221	123,038	122,480	129,549	136,065
VOCATIONAL ED.	10,867	11,120	9,536	6,272	5,498	5,234	4,903	4,643
SPECIAL ED.	65,069	73,528	81,081	89,740	89,212	91,455	94,196	98,720
BILINGUAL ED.	15,910	17,469	20,677	23,308	23,500	24,219	25,613	27,893
ADULT EDUCATION	355	358	388	410	364	248	305	329
SUMMER SESSION	218	231	275	263	229	294	303	298
BOSTON ED. PLAN	3,667	4,055	3,214	0	0	0	0	0
PUPIL SUPPORT	\$119,644	\$128,128	\$144,249	\$149,996	\$145,143	\$134,570	\$153,230	\$156,870
STUDENT SERVICE	11,228	12,430	12,267	13,133	12,225	10,655	11,254	12,133
SAFETY	3,311	2,979	2,840	2,976	2,294	2,207	2,747	2,922
PHYSICAL PLANT	30,856	34,335	37,536	39,695	39,492	39,814	40,778	40,996
TRANSPORTATION	24,476	27,312	32,300	31,008	30,313	30,750	35,325	34,429
GEN. ADMIN.	24,663	23,212	26,440	30,952	26,629	12,765	22,150	24,474 [2]
EMPLOYEE BENEFITS	25,110	27,859	32,865	32,231	34,191	38,380	40,976	41,916
TOTAL SCHOOL BUDGET [3]	\$325,886	\$351,579	\$377,890	\$396,210	\$386,984	\$378,500	\$408,098	\$424,818

PERCENTAGE DISTRIBUTION

PROGRAM	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	FISCAL 1995
INSTRUCTION	63.3%	63.6%	61.8%	62.1%	62.5%	64.4%	62.5%	63.1%
REGULAR ED.	33.8%	33.2%	31.4%	31.9%	31.8%	32.4%	31.7%	32.0%
VOCATIONAL ED.	3.3%	3.2%	2.5%	1.6%	1.4%	1.4%	1.2%	1.1%
SPECIAL ED.	20.0%	20.9%	21.5%	22.6%	23.1%	24.2%	23.1%	23.2%
BILINGUAL ED.	4.9%	5.0%	5.5%	5.9%	6.1%	6.4%	6.3%	6.6%
ADULT ED.	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
SUMMER SESSION	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
BOSTON ED. PLAN	1.1%	1.2%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%
PUPIL SUPPORT	36.7%	36.4%	38.2%	37.9%	37.5%	35.6%	37.5%	36.9%
STUDENT SERVICE	3.4%	3.5%	3.2%	3.3%	3.2%	2.8%	2.8%	2.9%
SAFETY	1.0%	0.8%	0.8%	0.8%	0.6%	0.6%	0.7%	0.7%
PHYSICAL PLANT	9.5%	9.8%	9.9%	10.0%	10.2%	10.5%	10.0%	9.7%
TRANSPORTATION	7.5%	7.8%	8.5%	7.8%	7.8%	8.1%	8.7%	8.1%
GENERAL ADMIN. [2]	7.6%	6.6%	7.0%	7.8%	6.9%	3.4%	5.4%	5.8%
EMPLOYEE BENEFITS	7.7%	7.9%	8.7%	8.1%	8.8%	10.1%	10.0%	9.9%
TOTAL SCHOOL BUDGET	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

[1] Beginning in FY94, the State redirected into the General Fund, state money previously classified as external/discretionary funds, making FY94 and subsequent years not completely comparable. The change also includes additional funds as a result of the Education Reform Act of 1993.

[2] In FY95, this figure includes the remaining amount of the \$15.9 million collective bargaining supplemental for cost of new programs. These funds have yet to be allocated to a program as of January 5, 1995.

[3] Budget totals include both city appropriations and other sources of discretionary funding accounted for by the BPS during the budget year. The Auditor's final BPS expenditures may vary slightly from these results, owing principally to the Auditor's treatment of revenue sources such as Impact Aid, Indirect Cost Recovery and Prior Year Reserves.

Source: School Department Function Budget, FY88-FY95.

**BOSTON SCHOOL DEPARTMENT BUDGET BY EXPENSE CATEGORY
FISCAL YEARS 1988-1995
FIGURES IN 000'S**

EXPENSE CATEGORY	FINAL BUDGET							BUDGETED	%	%
	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994 [1]	FISCAL 1995	DIST	CHANG
									FY95	FY94-
GENERAL SCHOOL	\$317,976	\$341,979	\$366,190	\$383,210	\$373,584	\$365,000	\$394,598	\$411,318	96.8%	4.2%
SALARY EXPENSES	\$217,121	\$235,064	\$230,093	\$260,280	\$254,474	\$245,941	\$258,818	\$275,223	64.8%	6.3%
*TEACHERS	\$141,262	\$150,475	\$148,164	\$170,480	\$172,607	\$170,665	\$177,146	\$187,587	44.2%	5.9%
REGULAR ED.	78,009	80,265	76,070	84,776	83,559	83,516	84,670	88,928	20.9%	5.0%
KINDERGARTEN	5,768	6,215	6,018	7,194	7,363	7,141	7,349	7,893	1.9%	7.4%
VOCATIONAL	2,802	2,979	2,421	2,946	2,803	2,563	2,116	2,228	0.5%	5.3%
BILINGUAL	13,553	15,020	16,507	19,606	20,109	20,876	21,951	23,343	5.5%	6.3%
SPECIAL ED.	28,005	30,298	31,433	39,022	39,792	39,626	40,727	43,124	10.2%	5.9%
SPECIALISTS	5,685	7,578	7,160	7,059	8,770	7,087	10,030	10,778	2.5%	7.5%
ITINERANT	2,887	3,076	3,222	3,821	5,396	5,073	5,287	6,152	1.4%	16.4%
SUBSTITUTES	2,944	2,969	3,314	3,820	2,758	2,840	3,369	3,446	0.8%	2.3%
O.T., LEAVE	1,610	2,075	2,019	2,236	2,058	1,943	1,597	1,646	0.4%	3.1%
SALARY ORDER [2]	0	0	0	0	0	0	50	50	0.0%	0.0%
PUPIL SUPPORT	\$75,859	\$84,589	\$81,928	\$89,800	\$81,867	\$75,276	\$81,671	\$87,635	20.6%	7.3%
ADMINISTRATORS	24,346	27,680	25,236	26,910	23,870	21,853	23,757	25,711	6.1%	8.2%
SUPPORT STAFF	14,084	16,077	16,037	18,034	17,482	15,750	17,166	18,202	4.3%	6.0%
AIDES & MONITOR	7,431	8,277	9,023	10,601	9,937	9,401	10,609	11,543	2.7%	8.8%
SEC./CLERICAL	6,658	7,996	7,813	8,257	7,443	6,977	6,697	7,541	1.8%	12.6%
CUST/SAFE/TECH	16,872	18,458	18,068	19,494	17,864	16,168	17,033	18,494	4.4%	8.6%
PART-TIME	6,468	6,101	5,751	6,504	5,271	5,126	6,410	6,145	1.4%	-4.1%
RESERVE [3]	\$6,673	\$4,672	\$22,645 [4]	\$11,188	\$629	\$94	\$877	\$3,727 [5]	0.9%	325.1%
NON-SALARY EXPENSES	\$94,183	\$102,243	\$113,453	\$111,741	\$118,480	\$118,965	\$134,904	\$132,368	31.2%	-1.9%
INSTRUCT. SUPP.	6,581	6,181	3,832	3,651	2,691	3,545	5,096	3,931	0.9%	-22.9%
NON-INSTR. SUPP	0	0	922	661	595	440	508	505	0.1%	-0.6%
UTILITIES/HEAT	11,605	11,784	11,697	12,596	13,805	12,980	14,603	14,527	3.4%	-0.5%
TRANSPORTATION	21,202	23,807	28,379	27,606	28,809	27,007	31,035	30,277	7.1%	-2.4%
EQUIPMENT	2,029	1,622	1,741	1,189	1,156	1,198	2,651	1,162	0.3%	-56.2%
BENEFITS	24,840	27,572	32,518	31,929	37,010	38,228	40,844	41,803	9.8%	2.3%
PURCHASED SERV.	27,247	30,613	33,705	33,284	33,555	34,606	39,107	39,337	9.3%	0.6%
MISCELLANEOUS	679	665	660	825	859	960	1,060	827	0.2%	-22.0%
ALTER. & REPAIR	\$7,910	\$9,600	\$11,700	\$13,000	\$13,400	\$13,500	\$13,500	\$13,500	3.2%	0.0%
SALARY EXPENSES	1,429	1,704	1,792	1,950	2,164	2,333	2,407	2,426	0.6%	0.8%
NON-SAL EXPENSE	6,481	7,896	9,908	11,050	11,236	11,167	11,093	11,074	2.6%	-0.2%
GRAND TOTAL [6]	\$325,886	\$351,579	\$377,890	\$396,210	\$386,984	\$378,500	\$408,098	\$424,818	100.0%	4.1%

[1] Beginning in FY94, the State redirected into the general fund, state money previously classified as external/discretionary funds, making FY94 and subsequent years not fully comparable. The change also includes additional funds as a result of the Education Reform Act of 1993.

[2] Established in 1994 to separately track career awards and salary adjustments.

[3] BPS does not allocate the reserves in budget account format.

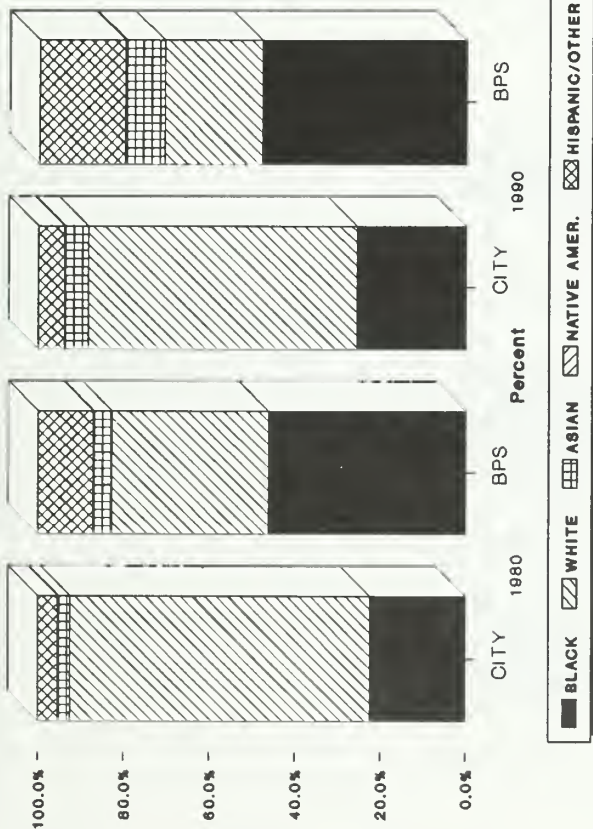
[4] In FY90, \$15.4 million of the reserve was for collective bargaining.

[5] This reserve approved in August 1994 includes the remaining amount of the \$15.9 million collective bargaining supplemental for Individual schools and costs for new programs. These funds have yet to be allocated to an expense code as of January 5, 1995. The majority of the reserve eventually will be transferred to the salary accounts.

[6] Budget totals include both city appropriations and other sources of discretionary funding accounted for in the general fund by the BPS during the budget year. The City Auditor's final BPS expenditures may vary slightly from these results, owing principally to the Auditor's treatment of revenue sources such as Impact Aid, Indirect Cost Recovery and Prior Year Reserves.

Source: Boston School Department Expense Budget, FY88-FY95.

CITY & SCHOOL POPULATION COMPARISON



CITY POPULATION VS. SCHOOL POPULATION 1979/80, 1989/90 AND 1994/95

		NUMBER					PERCENT					
		BLACK	WHITE	ASIAN	NATIVE AMERICAN	HISPANIC/ OTHER	TOTAL	BLACK	WHITE	ASIAN	NATIVE AMERICAN	HISPANIC/ OTHER
1979/80	CITY SCHOOL	126,229 29,813	393,937 23,547	15,150 2,657	1,302 289	26,376 8,283	562,994 64,589	22.4% 46.2%	70.0% 36.5%	2.7% 4.1%	0.2% 0.4%	4.7% 12.8%
1989/90	CITY SCHOOL	146,947 26,762	360,873 12,727	30,386 4,932	1,884 218	34,193 11,181	574,283 55,820	25.6% 47.9%	62.8% 22.8%	5.3% 8.8%	0.3% 0.4%	6.0% 20.0%
1994/95	SCHOOL	29,306	11,174	5,667	265	14,624	61,036	48.0%	18.3%	9.3%	0.4%	24.0%
		PERCENT CHANGE										
		BLACK	WHITE	ASIAN	NATIVE AMERICAN	HISPANIC/ OTHER	TOTAL					
1980-1990	CITY SCHOOL	16.4% -10.2%	-8.4% -46.0%	100.6% 85.6%	44.7% -24.6%	29.6% 35.0%	2.0% -13.6%					
1980-1995	SCHOOL	-1.7%	-52.5%	113.3%	-8.3%	76.6%	-5.5%					
1990-1995	SCHOOL	9.5%	-12.2%	14.9%	21.6%	30.8%	9.3%					
							Source: U.S. Census Bureau and Boston Public Schools Analysis of S Race and By Grade					

Source: U.S. Census Bureau and Boston Public Schools Analysis of Students By Race and By Grade

BOSTON PUBLIC SCHOOLS STUDENT ENROLLMENT BY PROGRAM BY GRADE SCHOOL YEAR 1994-95

	REGULAR EDUCATION [1]				SPECIAL EDUCATION		BILINGUAL EDUCATION		TOTALS
	REGULAR EDUCATION	ADVANCED WORK	EDP [2]	DUAL LANGUAGE PROGRAM [3]	VOCATIONAL EDUCATION	SS SPECIAL EDUCATION [4]	SS BILINGUAL SPECIAL ED [4]	BILINGUAL EDUCATION	
KINDERGARTEN									
PRE-KINDERGARTEN	21	0	35	0	0	128	14	0	0
KINDERGARTEN 1	2,328	0	251	85	0	243	31	614	39
KINDERGARTEN 2	2,024	0	1,628	239	0	277	28	563	299
TOTAL KINDERGARTEN	4,373	0	1,914	324	0	648	73	1,177	338
PERCENTAGE DISTRIBUTION	49.4%	0.0%	21.6%	3.7%	0.0%	7.3%	0.8%	13.3%	3.8%
ELEMENTARY SCHOOLS									
GRADE 1	3,972	0	0	214	0	322	36	861	0
GRADE 2	3,532	0	0	223	0	363	35	813	0
GRADE 3	3,137	0	0	200	0	436	51	768	0
GRADE 4	2,731	304	0	203	0	433	52	754	0
GRADE 5	2,683	327	0	101	0	454	56	694	0
TOTAL ELEMENTARY SCHOOLS	16,055	631	0	941	0	2,008	230	3,890	0
PERCENTAGE DISTRIBUTION	67.6%	2.7%	0.0%	4.0%	0.0%	8.5%	1.0%	16.4%	0.0%
MIDDLE SCHOOLS									
GRADE 6	2,665	333	0	34	0	424	49	505	0
GRADE 7	3,271	0	0	40	0	435	46	494	0
GRADE 8	3,160	0	0	8	0	436	43	488	0
TOTAL MIDDLE SCHOOLS	9,096	333	0	82	0	1,295	138	1,487	0
PERCENTAGE DISTRIBUTION	73.2%	2.7%	0.0%	0.7%	0.0%	10.4%	1.1%	12.0%	0.0%
HIGH SCHOOLS									
GRADE 9	3,647	0	0	0	84	460	48	522	0
GRADE 10	3,096	0	0	0	54	382	35	581	0
GRADE 11	2,858	0	0	0	57	289	23	576	0
GRADE 12	2,490	0	0	0	61	224	30	486	0
TOTAL HIGH SCHOOLS	12,091	0	0	0	256	1,355	136	2,165	0
PERCENTAGE DISTRIBUTION	75.6%	0.0%	0.0%	0.0%	1.6%	8.5%	0.8%	13.5%	0.0%
TOTAL ALL LEVELS	41,615	964	1,914	1,347	256	5,306	577	8,719	338
PERCENTAGE DISTRIBUTION	68.2%	1.6%	3.1%	2.2%	0.4%	8.7%	0.9%	14.3%	0.6%
				</					

[1] Regular education includes mainstreamed special education students who spend 40% or less of their time outside the regular education classroom.

[2] EDP = Extended Day Program. EDP provides an all-day kindergarten program to students.

[3] Regular Education students who are taught in two languages.

[4] SS = Substantially Separate special education students. These categories do not include students that are mainstreamed.

Source: Boston Public Schools, Analysis of Students By Race And By Grade Report, December 1994.

[1] Regular education includes mainstreamed special education students who spend less than 50% of their time with special education students.

[2] EOP = Extended Day Program. EOP provides additional after-school program to students.

[3] Regular Education includes students who are mainstreamed into the regular program to students.

[4] Regular Education includes separate special education students. These categories do not include students that are mainstreamed.

[5] Boston Public Schools, Analysis of Students By Race And By Grade Report, December 1994

[6] Boston Public Schools, Analysis of Students By Race And By Grade Report, December 1994



BOSTON PUBLIC SCHOOLS STUDENT ENROLLMENT BY GRADE AND RACE 1986-87 TO 1994-95

DECEMBER ENROLLMENT						PERCENTAGE DISTRIBUTION						
KINDERGARTEN	CHANGE FROM PRIOR YEAR					% CHANGE	CHANGE FROM PRIOR YEAR					TOTAL
	BLACK	WHITE	ASIAN	HISPANIC	INDIAN		BLACK	WHITE	ASIAN	HISPANIC	INDIAN	
1986-87	2,819	2,826	589	1,233	20	2.0%	37.7%	37.7%	7.9%	16.5%	0.3%	100.0%
1987-88	2,736	2,538	550	1,134	20	-6.8%	39.2%	36.4%	7.9%	16.3%	0.3%	100.0%
1988-89	2,921	2,634	620	1,311	31	7.7%	38.9%	35.0%	8.2%	17.4%	0.4%	100.0%
1989-90	3,093	2,516	637	1,351	35	1.5%	40.5%	33.0%	8.3%	17.7%	0.5%	100.0%
1990-91	3,451	2,437	669	1,630	42	7.8%	41.9%	29.6%	8.1%	19.8%	0.5%	100.0%
1991-92	3,631	2,234	709	1,787	46	2.2%	43.2%	26.6%	8.4%	21.3%	0.5%	100.0%
1992-93	4,006	2,232	736	1,925	44	6.4%	44.8%	25.0%	8.2%	21.5%	0.5%	100.0%
1993-94	3,949	2,080	773	1,998	34	-1.2%	44.7%	23.5%	8.8%	22.6%	0.4%	100.0%
1994-95	3,837	2,017	799	2,143	51	0.1%	43.4%	22.8%	9.0%	24.2%	0.6%	100.0%
5 YEAR CHANGE (91-95)	386	(420)	130	513	9							
PERCENTAGE CHANGE	12.5%	-16.7%	20.4%	38.0%	25.7%							
ELEMENTARY	CHANGE FROM PRIOR YEAR					% CHANGE	CHANGE FROM PRIOR YEAR					TOTAL
	BLACK	WHITE	ASIAN	HISPANIC	INDIAN		BLACK	WHITE	ASIAN	HISPANIC	INDIAN	
1986-87	10,677	4,815	1,570	4,291	101	-0.4%	49.8%	22.4%	7.3%	20.0%	0.5%	100.0%
1987-88	10,409	4,574	1,596	4,279	86	-2.4%	49.7%	21.8%	7.6%	20.4%	0.4%	100.0%
1988-89	10,525	4,365	1,660	4,450	69	0.6%	50.0%	20.7%	7.9%	21.1%	0.3%	100.0%
1989-90	10,627	4,377	1,680	4,670	74	1.7%	49.6%	20.4%	7.8%	21.8%	0.3%	100.0%
1990-91	10,535	4,210	1,734	4,870	84	0.0%	49.2%	19.6%	8.1%	22.7%	0.4%	100.0%
1991-92	10,580	4,142	1,779	5,030	99	0.9%	48.9%	19.1%	8.2%	23.3%	0.5%	100.0%
1992-93	10,853	4,032	1,872	5,293	96	2.4%	49.0%	18.2%	8.5%	23.9%	0.4%	100.0%
1993-94	11,240	3,948	1,889	5,574	107	2.8%	49.4%	17.3%	8.3%	24.5%	0.5%	100.0%
1994-95	11,888	3,862	1,980	5,899	126	4.4%	50.0%	16.3%	8.3%	24.8%	0.5%	100.0%
5 YEAR CHANGE (91-95)	1,353	(348)	246	1,029	42							
PERCENTAGE CHANGE	12.7%	-8.0%	14.6%	22.0%	56.8%							
MIDDLE SCHOOL	CHANGE FROM PRIOR YEAR					% CHANGE	CHANGE FROM PRIOR YEAR					TOTAL
	BLACK	WHITE	ASIAN	HISPANIC	INDIAN		BLACK	WHITE	ASIAN	HISPANIC	INDIAN	
1986-87	5,600	2,985	973	2,182	64	-0.4%	47.4%	25.3%	8.2%	18.5%	0.5%	100.0%
1987-88	5,634	2,781	962	2,196	60	-1.4%	48.4%	23.9%	8.3%	18.9%	0.5%	100.0%
1988-89	5,641	2,594	965	2,331	52	-0.4%	48.7%	22.4%	8.3%	20.1%	0.4%	100.0%
1989-90	5,645	2,553	995	2,478	53	1.2%	48.1%	21.8%	8.5%	21.1%	0.5%	100.0%
1990-91	5,539	2,498	969	2,487	41	-1.6%	48.0%	21.7%	8.4%	21.6%	0.4%	100.0%
1991-92	5,625	2,343	994	2,634	45	0.9%	48.3%	20.1%	8.5%	22.6%	0.4%	100.0%
1992-93	5,713	2,404	1,065	2,797	47	3.3%	47.5%	20.0%	8.9%	23.3%	0.4%	100.0%
1993-94	5,782	2,380	1,092	2,966	42	2.0%	47.2%	19.4%	8.9%	24.2%	0.3%	100.0%
1994-95	5,830	2,385	1,133	3,034	49	1.4%	46.9%	19.2%	9.1%	24.4%	0.4%	100.0%

BOSTON PUBLIC SCHOOLS STUDENT ENROLLMENT BY GRADE AND RACE 1986-87 TO 1994-95 (CONTINUED)

HIGH SCHOOL	DECEMBER ENROLLMENT					CHANGE FROM PRIOR YEAR	PERCENTAGE DISTRIBUTION							
	BLACK	WHITE	ASIAN	HISPANIC	INDIAN		TOTAL	% CHANGE	BLACK	WHITE	ASIAN	HISPANIC	INDIAN	TOTAL
1986-87	7,867	4,178	1,400	2,378	67	(298)	-1.8%	49.5%	26.3%	8.8%	15.0%	0.4%	100.0%	
1987-88	7,649	3,843	1,427	2,367	63	(541)	-3.4%	49.8%	25.0%	9.3%	15.4%	0.4%	100.0%	
1988-89	7,567	3,517	1,502	2,494	65	(204)	-1.3%	50.0%	23.2%	9.9%	16.5%	0.4%	100.0%	
1989-90	7,397	3,281	1,620	2,682	56	(109)	-0.7%	49.2%	21.8%	10.8%	17.8%	0.4%	100.0%	
1990-91	7,530	3,128	1,703	2,893	53	271	1.8%	49.2%	20.4%	11.1%	18.9%	0.3%	100.0%	
1991-92	7,663	3,111	1,723	3,171	54	415	2.7%	48.7%	19.8%	11.0%	20.2%	0.3%	100.0%	
1992-93	7,680	3,130	1,792	3,376	53	309	2.0%	47.9%	19.5%	11.2%	21.1%	0.3%	100.0%	
1993-94	7,825	3,019	1,823	3,468	43	147	0.9%	48.4%	18.7%	11.3%	21.4%	0.3%	100.0%	
1994-95	7,751	2,910	1,755	3,548	39	(175)	-1.1%	48.4%	18.2%	11.0%	22.2%	0.2%	100.0%	
5 YEAR CHANGE (91-95)	221	(218)	52	655	(14)	696								
PERCENTAGE CHANGE	2.8%	-5.2%	3.7%	27.5%	-20.9%	4.4%								
ALL LEVELS	BLACK	WHITE	ASIAN	HISPANIC	INDIAN	TOTAL	CHANGE FROM PRIOR YEAR	% CHANGE	BLACK	WHITE	ASIAN	HISPANIC	INDIAN	TOTAL
1986-87	26,963	14,804	4,532	10,084	252	56,635	(291)	-0.5%	47.6%	26.1%	8.0%	17.8%	0.4%	100.0%
1987-88	26,428	13,736	4,535	9,976	229	54,904	(1,731)	-3.1%	48.1%	25.0%	8.3%	18.2%	0.4%	100.0%
1988-89	26,654	13,110	4,747	10,586	217	55,314	410	0.7%	48.2%	23.7%	8.6%	19.1%	0.4%	100.0%
1989-90	26,762	12,727	4,932	11,181	218	55,820	506	0.9%	47.9%	22.8%	8.8%	20.0%	0.4%	100.0%
1990-91	27,055	12,273	5,075	11,880	220	56,503	683	1.2%	47.9%	21.7%	9.0%	21.0%	0.4%	100.0%
1991-92	27,499	11,830	5,205	12,622	244	57,400	897	1.6%	47.9%	20.6%	9.1%	22.0%	0.4%	100.0%
1992-93	28,252	11,798	5,465	13,391	240	59,146	1,746	3.0%	47.8%	19.9%	9.2%	22.6%	0.4%	100.0%
1993-94	28,796	11,427	5,577	14,006	226	60,032	886	1.5%	48.0%	19.0%	9.3%	23.3%	0.4%	100.0%
1994-95	29,306	11,174	5,667	14,624	265	61,036	1,004	1.7%	48.0%	18.3%	9.3%	24.0%	0.4%	100.0%

Source: Boston Public Schools, Analysis of Students By Race And By Grade Report, December 1986-1994.

BOSTON PUBLIC SCHOOLS CAPACITY UTILIZATION DECEMBER 1994

SCHOOL	PROGRAM [1]	DEC. 1994	UTILIZATION	SCHOOL	PROGRAM [1]	DEC. 1994	UTILIZATION
ELEMENTARY	CAPACITY	ENROLLMENT	RATE	ELEMENTARY (CONTINUED)	CAPACITY	ENROLLMENT	RATE
1 ADAMS	337	309	91.7%	69 SUMNER	664	579	87.2%
2 AGASSIZ	942	860	91.3%	70 TAYLOR	725	676	93.2%
3 ALIGHIERI	190	173	91.1%	71 TOBIN	623	570	91.5%
4 BALDWIN	365	324	88.8%	72 TROTTER	675	606	89.8%
5 BATES	303	314	103.6%	73 TYNAN	529	489	92.4%
6 BEETHOVEN	339	298	87.9%	74 WARREN-PRESCOTT	431	413	95.8%
7 BLACKSTONE	1,072	941	87.8%	75 WINSHIP	387	387	100.0%
8 BRADLEY	362	345	95.3%	76 WINTHROP	374	308	82.4%
9 CHANNING	440	421	95.7%				
10 CHITTICK	402	374	93.0%	TOTAL ELEMENTARY	35,811	32,383	90.4%
11 CLAP	260	232	89.2%				
12 CONDON	944	869	92.1%	MIDDLE			
13 CONLEY	316	289	91.5%				
14 CURLEY, J.	405	372	91.9%	1 BARNES	850	844	99.3%
15 DEVER	536	525	97.9%	2 CLEVELAND	923	688	74.5%
16 DICKERMAN	393	347	88.3%	3 CURLEY	810	690	85.2%
17 ELIOT	231	232	100.4%	4 DEARBORN	478	411	86.0%
18 ELLIS	705	621	88.1%	5 EDISON	731	691	94.5%
19 EMERSON	365	315	86.3%	6 EDWARDS	549	487	88.7%
20 ENDICOTT	243	206	84.8%	7 GAVIN	561	547	97.5%
21 EVERETT	346	352	101.7%	8 IRVING	813	756	93.0%
22 FARRAGUT	269	249	92.6%	9 KING	566	465	82.2%
23 FIFIELD	352	313	88.9%	10 LEWENBERG	584	566	96.9%
24 FULLER	279	275	98.6%	11 LEWIS	350	285	81.4%
25 GARDNER	559	510	91.2%	12 MCCORMACK	709	706	99.6%
26 GARFIELD	391	353	90.3%	13 ROGERS	558	531	95.2%
27 GREENWOOD	544	530	97.4%	14 SHAW	346	329	95.1%
28 GREENWOOD, S.	446	381	85.4%	15 TAFT	545	512	93.9%
29 GREW	411	362	88.1%	16 THOMPSON	398	348	87.4%
30 GUILD	286	227	79.4%	17 TIMILTY	521	545	104.6%
31 HALE	221	209	94.6%	18 WHEATLEY	324	284	87.7%
32 HALEY	367	327	89.1%	19 WILSON	591	581	98.3%
33 HAMILTON	359	250	69.6%				
34 HENNIGAN	689	677	98.3%	TOTAL MIDDLE	11,207	10,266	91.6%
35 HERNANDEZ	339	374	110.3%				
36 HIGGINSON	285	224	78.6%	HIGH SCHOOL			
37 HOLLAND	939	830	88.4%				
38 HOLMES	279	209	74.9%	1 BOSTON	819	803	98.0%
39 HURLEY	502	383	76.3%	2 BRIGHTON	1,237	1,147	92.7%
40 JACKSON-MANN	729	655	89.8%	3 BURKE	1,020	923	90.5%
41 KENNEDY	629	577	91.7%	4 CHARLESTOWN	1,171	1,102	94.1%
42 KENNEDY, P.	358	292	81.6%	5 SNOWDEN (COPLEY)	452	465	102.9%
43 KENNY	484	431	89.0%	6 DORCHESTER	1,055	977	92.6%
44 KENT	631	561	88.9%	7 EAST BOSTON	1,101	1,106	100.5%
45 KILMER	435	358	82.3%	8 ENGLISH	1,299	1,237	95.2%
46 LEE	772	665	86.1%	9 HYDE PARK	1,032	1,007	97.6%
47 LYON	95	78	82.1%	10 LATIN ACADEMY	1,275	1,478	115.9%
48 MANNING	216	187	86.6%	11 LATIN SCHOOL	2,275	2,379	104.6%
49 MARSHALL	1,039	923	88.8%	12 MADISON PARK	1,688	1,364	80.8%
50 MASON	318	275	86.5%	13 SOUTH BOSTON	1,026	985	96.0%
51 MATHER	640	619	96.7%	14 O'BRYANT MATH/SCI	1,343	1,195	89.0%
52 MATTAHUNT	1,040	845	81.3%	15 WEST ROXBURY	1,353	1,282	94.8%
53 McKAY	569	590	103.7%				
54 MENDELL	285	269	94.4%	TOTAL HIGH SCHOOL	18,146	17,450	96.2%
55 MOZART	223	195	87.4%				
56 MURPHY	816	787	96.4%	SPECIAL			
57 O'DONNELL	405	369	91.1%				
58 O'HEARN	195	221	113.3%	1 CARTER, W. (SPED)	51	15	29.4%
59 OHRENBERGER	736	670	91.0%	2 MANN, H. (SPED)	151	129	85.4%
60 OTIS	491	406	82.7%	3 MCKINLEY (SPED)	496	389	78.4%
61 PERKINS	303	301	99.3%	4 ERLY LRNG CNTR(N)	106	94	88.7%
62 PERRY	235	182	77.4%	5 ERLY LRNG CNTR(E)	170	181	106.5%
63 PHILBRICK	201	167	83.1%	6 ERLY LRNG CNTR(W)	136	129	94.9%
64 QUINCY	998	929	93.1%				
65 ROOSEVELT, F.	430	388	90.2%	TOTAL SPECIAL	1,110	937	84.4%
66 RUSSELL	486	439	90.3%				
67 SHAW, P.A.	346	319	92.2%	116 GRAND TOTAL [2]	66,274	61,036	92.1%
68 STONE	285	255	89.5%				

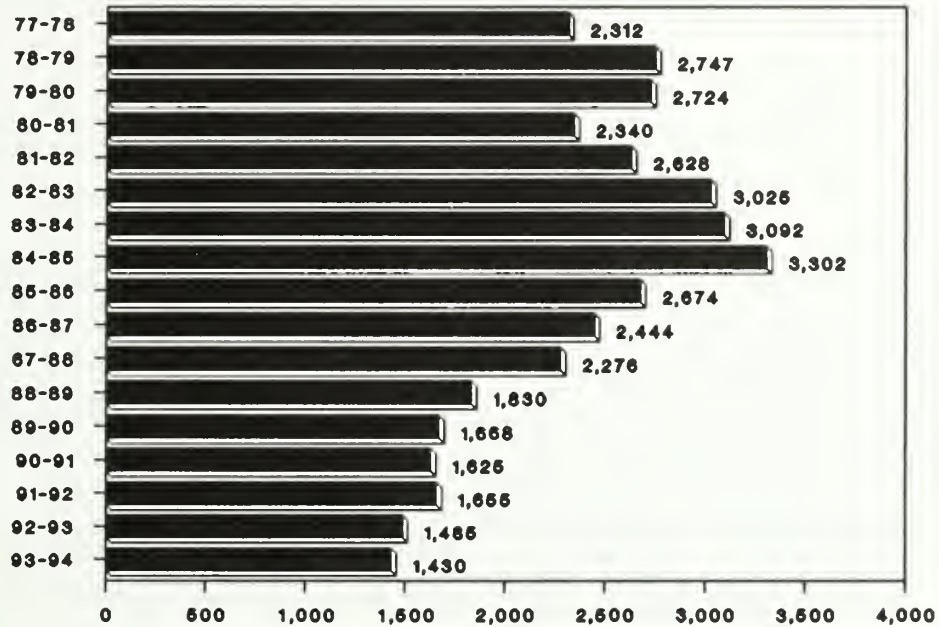
[1] Program Capacity is a standard that takes into account maximum class sizes for all programs including SPED and Bilingual programs.

[2] This student enrollment table differs from the BPS figure of 117 schools which considers the Jackson-Mann and Horace Mann one building while separating the McKinley into elementary, middle and high schools.

Source: Boston Public Schools, Analysis of Students By Race And By Grade Report, December 1994.

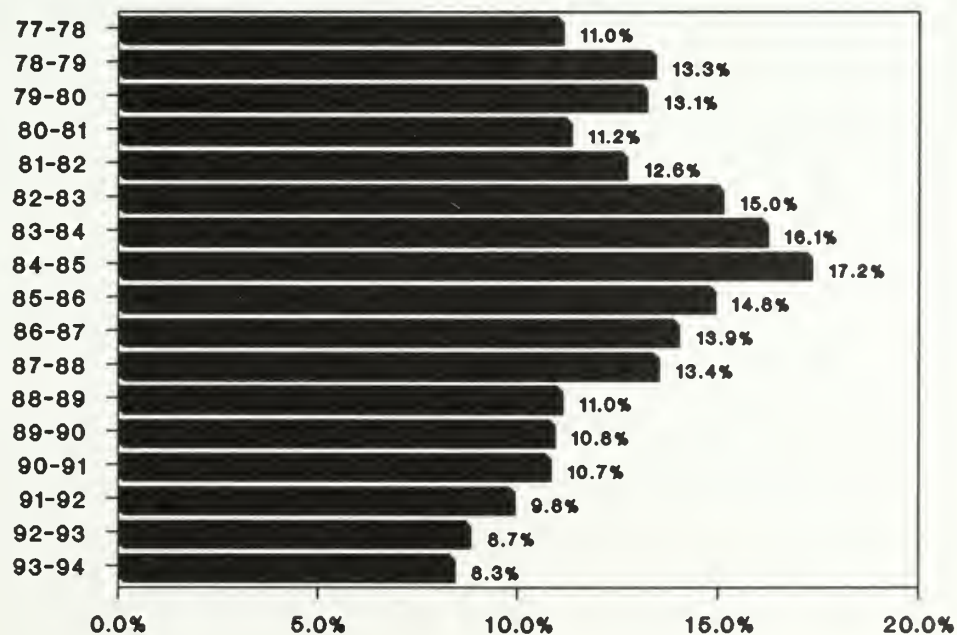
ACTUAL NUMBER OF DROPOUTS SYSTEMWIDE

SCHOOL YEAR



ANNUAL DROPOUT RATES SYSTEMWIDE

SCHOOL YEAR



Note: A dropout is any high school student who leaves school during the year from July 1 to June 30 for any reason other than transfer, graduation, death or expulsion with an option to return, regardless of whether or not they are 16 years old.

Source: Boston Public Schools, Office of Research and Development

NATIONAL METROPOLITAN ACHIEVEMENT TEST SCORES MEDIAN PERCENTILE SCORES [1] BY GRADE BY RACE

		READING					MATH					READING					MATH														
		'94	'93	'92	'91	'90	'89	'88	'94	'93	'92	'91	'90	'89	'88	'94	'93	'92	'91	'90	'89	'88									
1	BLACK	47	56	59	57	49	54	46	54	61	61	61	54	58	58	7	BLACK	42	42	45	41	42	46	45	39	39	46	41	41	44	44
	WHITE	73	77	85	80	68	73	72	80	83	85	83	74	77	77		WHITE	76	70	76	70	70	76	70	78	75	76	73	70	75	73
	HISPANIC	46	57	51	51	46	49	44	64	68	68	64	61	61	61		HISPANIC	35	33	35	33	35	35	38	41	37	46	44	44	41	46
	ASIAN	66	72	72	73	70	70	63	83	87	87	87	85	83	80		ASIAN	50	42	49	50	50	53	45	80	84	91	89	84	89	89
	OTHER	---	56	64	66	47	77	44	---	74	48	61	61	77	58		OTHER	---	33	35	55	65	45	41	---	44	54	64	54	52	56
	ALL	52	61	64	63	54	59	52	64	68	71	71	64	64	64		ALL	49	46	49	46	50	50	49	50	50	54	52	52	52	52
2	BLACK	48	52	52	52	52	55	50	57	61	61	57	61	61	57	8	BLACK	43	41	43	45	45	45	43	41	41	43	41	41	45	44
	WHITE	66	74	72	72	72	72	70	78	83	85	81	81	83	81		WHITE	73	73	73	70	73	73	70	72	72	69	66	69	72	66
	HISPANIC	47	50	52	48	44	55	48	61	63	66	66	63	69	63		HISPANIC	35	34	35	31	31	39	34	36	36	43	38	38	45	34
	ASIAN	60	59	68	65	59	60	50	92	92	92	85	85	85	81		ASIAN	37	45	48	45	45	53	48	83	83	83	83	85	85	87
	OTHER	---	54	57	50	79	45	62	---	69	78	66	92	61	63		OTHER	---	61	45	50	67	55	53	---	56	56	49	52	47	61
	ALL	52	57	57	57	57	59	54	63	69	69	66	69	66	66		ALL	45	45	48	48	48	53	50	49	49	52	49	52	54	49
3	BLACK	44	44	46	46	46	50	47	52	52	52	52	52	54	54	9	BLACK	49	49	49	51	46	49	46	40	40	42	42	42	42	40
	WHITE	68	71	68	67	67	68	67	76	78	76	78	76	78	71		WHITE	85	81	85	85	81	81	77	80	72	72	74	69	74	65
	HISPANIC	38	40	42	44	44	46	47	54	57	57	63	57	63	59		HISPANIC	35	36	39	39	41	36	33	36	45	40	47	47	45	38
	ASIAN	57	61	61	54	50	46	54	85	87	90	82	78	74	81		ASIAN	46	54	54	49	51	57	54	82	87	87	87	89	89	
	OTHER	---	59	35	52	35	54	46	---	57	59	74	47	69	52		OTHER	---	57	63	74	60	63	60	---	69	45	62	65	60	50
	ALL	48	50	50	50	50	54	52	59	63	63	63	59	65	59		ALL	54	54	54	57	54	54	51	49	53	50	55	53	53	50
4	BLACK	48	49	49	49	52	53	52	53	51	55	55	53	55	53	10	BLACK	35	40	40	40	38	38	40	35	37	37	35	32	35	35
	WHITE	71	73	71	68	68	71	68	75	78	78	75	75	73	70		WHITE	73	71	73	67	71	67	71	73	70	73	66	66	66	66
	HISPANIC	46	49	44	49	44	52	48	55	60	58	58	55	60	58		HISPANIC	33	29	35	35	35	35	35	37	32	40	37	35	37	40
	ASIAN	61	61	64	57	49	57	61	87	87	89	82	80	87	87		ASIAN	40	40	40	40	42	51	51	85	82	82	85	88	82	
	OTHER	---	52	18	44	66	46	71	---	45	66	58	58	68	66		OTHER	---	62	62	56	49	49	35	---	26	47	56	47	47	
	ALL	53	55	53	55	53	57	55	60	60	63	63	60	63	60		ALL	42	44	44	44	44	47	47	47	47	47	47	43	47	47
5	BLACK	43	45	45	47	47	53	50	50	53	53	55	55	60	55	11	BLACK	31	34	31	31	29	31	31	32	32	32	29	29	29	32
	WHITE	63	67	65	65	65	69	67	72	78	78	75	72	78	78		WHITE	71	71	67	67	67	67	64	70	70	66	66	62	66	62
	HISPANIC	37	39	43	41	45	47	45	55	58	60	58	58	63	60		HISPANIC	25	31	31	27	29	31	31	32	36	39	32	34	34	32
	ASIAN	53	53	53	45	50	60	58	89	92	86	89	92	94	88		ASIAN	31	31	34	40	43	35	45	83	79	79	83	86	79	83
	OTHER	---	88	37	56	45	47	58	---	91	63	65	82	75	65		OTHER	---	[2]	51	64	45	31	43	---	[2]	53	70	53	36	45
	ALL	47	50	50	50	51	56	53	58	63	63	63	63	67	65		ALL	38	38	38	38	38	40	40	45	45	45	45	45	42	45
6	BLACK	48	48	48	48	50	48	50	49	47	51	51	49	51	54	12	BLACK	34	32	34	34	34	38	34	35	40	35	35	35	35	32
	WHITE	67	62	62	65	62	62	67	68	68	71	68	68	63	68		WHITE	75	67	71	71	67	71	67	71	68	71	64	68	68	68
	HISPANIC	38	38	35	44	41	44	39	47	49	47	54	51	49	57		HISPANIC	30	32	30	32	30	36	32	37	40	35	35	35	35	35
	ASIAN	53	54	46	54	57	53	54	89	85	85	91	91	89	91		ASIAN	30	32	38	43	38	38	46	86	83	86	90	79	79	79
	OTHER	---	48	53	62	65	62	50	---	57	51	71	57	57	71		OTHER	---	[2]	64	46	46	52	58	---	48	58	55	28	40	58
	ALL	48	48	48	50	50	50	53	54	54	57	60	57	60	60		ALL	41	38	41	41	41	46	46	51	51	51	48	45	48	45

[1] Percentile scores are relative indicators. A score of 35 means 65% scored higher and 34% scored lower.

[2] Fewer than 7 students took the test, therefore no median was reported.

Source: Boston Public Schools, Office of Research and Development.

MATH S.A.T. COMPARATIVE SCORES AND RATIOS

**SCHOLASTIC APTITUDE TEST (S.A.T.)
PERFORMANCE OF BOSTON SENIORS BY RACE, 1994**

VERBAL AND MATH S.A.T. SCORES

[1] Included in this total are 370 students who did not identify their race and their scores were not used for comparison.
Note: S.A.T. scores are based on a possible 800 points in each area.
Source: Boston Public Schools, Office of Research and Development.

**BOSTON PUBLIC SCHOOLS
EXTERNAL FUND REVENUES
FISCAL YEARS 1993-1995**

TITLE	ACTUAL [1] FISCAL 1993	ACTUAL [1] FISCAL 1994	BUDGET [2] FISCAL 1995	% OF TOTAL
AIDS EDUCATION	\$123,354	\$0	\$315,000	0.6%
BASIC SKILLS	175,991	0	0	0.0%
BOSTON ADULT HIGH SCHOOL	11,440	10,408	0	0.0%
CHAPTER 1	20,944,256	27,434,357	20,310,234	36.0%
CHAPTER 1 CAPITAL REIMBURSEMENT	278,067	247,327	1,200,000	2.1%
CHAPTER 1 GRANTS TO SCHOOLS & PROGRAMS	0	192,000	0	0.0%
CHAPTER 1 SCHOOL IMPROVEMENT	97,046	15,861	130,000	0.2%
CHAPTER 188 EARLY CHILDHOOD EDUCATION	991,000	996,000	991,000	1.8%
CHAPTER 188 ESSENTIAL SKILLS	135,000	110,000	110,000	0.2%
CHAPTER 2 BLOCK GRANT	1,072,607	1,002,445	952,322	1.7%
CHAPTER 636 DESEGREGATION	5,478,467	5,718,867	5,547,303	9.8%
COMMONWEALTH INSERVICE INSTITUTE	123,971	108,834	45,000	0.1%
COMMUNITY SERVICE LEARNING	30,000	20,000	70,000	0.1%
COMPREHENSIVE HEALTH (C.H.E.S.S.)	5,000	1,100,638	0	0.0%
DRUG FREE SCHOOLS	277,014	1,290,876	490,000	0.9%
EISENHOWER MATH & SCIENCE	358,590	566,762	375,674	0.7%
EMAT SCHOOL MATH TRAINING	0	0	250,000	0.4%
EMERGENCY IMMIGRANT EDUCATION	0	0	177,558	0.3%
EVENING SCHOOL TUITION	24,039	11,865	0	0.0%
EQUAL EDUCATION OPPORTUNITY GRANTS (E.E.O.G.) [3]	13,835,237	74	0	0.0%
HEALTH EDUCATION & CAREER NETWORK	74,923	22,979	0	0.0%
HEALTH PROJECT CIGARETTE TAX	0	0	1,400,000	2.5%
HEALTHY KIDS	131,102	369,489	0	0.0%
IMPACT AID	69,296	464,865	130,000	0.2%
INDIAN EDUCATION	108,414	81,760	43,000	0.1%
MAGNET SCHOOLS ASSISTANCE	0	16,387	1,697,574	3.0%
MCKINNEY HOMELESS ASSISTANCE ACT	0	131,127	100,000	0.2%
PALMS	26,352	153,300	110,000	0.2%
PROJECT ARTICULATION	17,500	43,750	0	0.0%
SCHOOL LUNCH REIMBURSEMENT	14,209,980	12,619,753	13,542,000	24.0%
SPED COMPETITIVE	398,778	869,160	450,000	0.8%
SPED EARLY CHILDHOOD	394,550	371,875	0	0.0%
SPED PROJECT STRIVE	200,740	186,450	200,000	0.4%
SPECIAL EDUCATION ENTITLEMENTS	4,483,291	7,194,786	4,925,000	8.7%
TITLE 7 BILINGUAL EDUCATION	798,989	1,082,669	900,000	1.6%
T.E.A.M. PROGRAMS	428,642	242,597	0	0.0%
VOCATIONAL EDUCATION PROGRAMS	1,695,926	1,259,835	1,361,633	2.4%
WINNERS CIRCLE	867,070	0	0	0.0%
MISCELLANEOUS GRANTS	401,203	530,624	571,710	1.0%
GRAND TOTAL	\$68,267,833	\$64,467,719	\$56,395,008 [4]	100.0%

[1] Due to conflicting external funds reports from the School Department, the Bureau has used the City Auditor's Revenue Reports. FY93-FY94 figures reflect actual revenues received by the City Auditor during the fiscal year.

[2] FY95 figures are those reported by the School Department in the FY95 City budget.

[3] Beginning in FY94, the State redirected these revenues into the general fund, making FY94 and subsequent years not fully comparable.

[4] This total does not include \$1.1 million for the Boston Education Development Foundation because the Auditing Department treats it as a separate foundation.

Source: City Auditor's Revenue Report FY93-FY94, FY95 City Budget.

The capital needs of Boston are financed primarily through the issuance of long-term general obligation bonds for which the full faith and credit of the City is pledged. Boston periodically issues long-term debt for two purposes: [1] to finance the acquisition, construction, repair and renovation of city-owned buildings, facilities and equipment necessary to provide public services and [2] to finance infrastructure improvements needed for the City's economic development. On June 30, 1994, the City's net direct debt, which is gross debt less principal deemed payable from related revenues, increased to \$434.8 million. Indirect debt, consisting of Boston's share of the MBTA debt was \$104.6 million. This brings Boston's total net direct and indirect debt to \$539.4 million, a 32.1% increase over June 1, 1988. As of June 30, 1994, the City's net direct debt per capita increased to \$788.11 up \$209.81 or 36.3% from June 1, 1988. Net direct debt as a percent of assessed value increased from 1.2% in 1988 to 1.6% in 1994. The City will retire 40.7% of its outstanding direct general obligation debt over the next five years, in comparison with the 44.3% which was projected to be retired from 1988 to 1992.

The Capital Plan

In February 1994, the City issued its annual five-year capital plan, entitled "Getting The Job Done". The total capital budget for the five year period is \$889.4 million, of which \$583.1 million or 65.5%, will come from city funds and \$306.3 million from external sources. The capital plan focuses on traditional areas of expenditure with three departments receiving over 65% of the funding: Public Works (\$298.6 million or 33.6%), Health & Hospitals (\$180.4 million or 20.3%) and Schools (\$130.8 million or 14.7%). Projects include: construction of a new Police Headquarters in Roxbury, continued development of the new Boston City Hospital and implementation of the school building needs study.

General Obligation Bonds

The City issued general obligation bonds on 15 occasions since 1983. The smallest issue was \$30.0 million in 1984 while the largest was \$96.2 million in 1991. Boston's most recent bond issue was for \$70.0 million in September 1994. In 1994 the City in an effort to reduce costs and open the bond process, shifted from a negotiated to a competitive bid process. From 1983 through 1993, the City sold bonds through a negotiated process. Boston has maintained an "A" rating since 1988 from Moody's and since 1989 from Standard & Poor's.

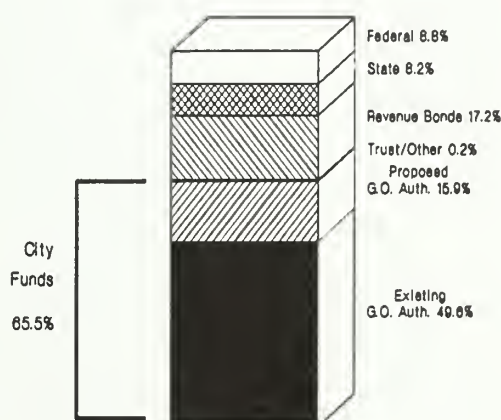
Gross Debt Service

Gross debt service requirements, the payment of principal and interest from Boston's long-term and short-term debt, totaled \$92.0 million in 1994, an increase of 1.0% from fiscal 1993. Over this same period, net debt service requirements, gross debt service less related revenues, decreased by 3.0% to \$72.4 million. The City's financial projections based on its five-year plan shows only a modest growth in debt service from \$76.0 million in fiscal 1995 to \$86.6 million in fiscal 1998. This growth in debt service should enable the City to keep debt service costs at 6.0%-7.0% of total expenditures for the next five years. These debt service levels appear to be within industry guidelines for comparable cities.

Short-Term Borrowing

The City is authorized to borrow through the issuance of short-term notes in anticipation of property taxes and other receipts. The City's strong financial position, the quarterly distribution of state aid and the collection of property taxes on a quarterly basis have enabled the City to not issue revenue anticipation notes (RANs) since 1987 and with one exception, to not issue bond anticipation notes (BANs) since 1984.

**CAPITAL BUDGET REVENUE SOURCES
FISCAL 1994-1998
TOTAL \$889.4 MILLION**



DEBT STATEMENT AS OF JUNE 30, 1994

DIRECT DEBT:

PURPOSE FOR WHICH ISSUED	GROSS PRINCIPAL AMOUNT	PRINCIPAL AMOUNT DEEMED PAYABLE FROM RELATED REVENUES	NET PRINCIPAL AMOUNT	PERCENT OF TOTAL
GENERAL PURPOSES	\$157,043,335	\$0	\$157,043,335	29.1%
SUFFOLK COUNTY	3,896,909	1,004,475	2,892,434	0.5%
ECONOMIC DEVELOPMENT	11,547,681	0	11,547,681	2.1%
PARKING	5,708,223	0	5,708,223	1.1%
STATE URBAN REDEVELOPMENT- RELOCATION	44,312,659	0	44,312,659	8.2%
SCHOOLS	148,109,067	91,985,954 [1]	56,123,113	10.4%
PUBLIC BUILDINGS	74,740,551	0	74,740,551	13.9%
PUBLIC WORKS	82,410,174	0	82,410,174	15.3%
CEMETERIES	361,401	361,401	0	0.0%
SEWER	355,000	355,000	0	0.0%
WATER	155,000	155,000	0	0.0%
RAPID TRANSIT	20,000	20,000	0	0.0%
TOTAL [2]	\$528,660,000	\$93,881,830	\$434,778,170	80.6%
NET DIRECT DEBT			\$434,778,170	80.6%

INDIRECT DEBT:

NAME OF RELATED ENTITY	PRINCIPAL AMOUNT	BOSTON SHARE	
		PERCENT	AMOUNT
MBTA	\$246,865,409	42.4%	\$104,572,187
BOSTON SHARE OF INDIRECT DEBT			\$104,572,187
TOTAL NET DIRECT AND INDIRECT DEBT			\$539,350,357
			100.0%

[1] Estimated figure.

[2] As of June 30, 1994, the City had \$353.3 million authorized but unissued direct debt.

Source: Official Statement, \$70,000,000 City of Boston, Massachusetts General Obligation Bonds, 1994 Series B, September 1994.

**RATE OF PRINCIPAL RETIREMENT
FIGURES IN 000's**

FISCAL YEAR END, JUNE 30	AMOUNT	PERCENTAGE TOTAL PRINCIPAL AMOUNT RETIRED
1995-1999	\$243,945	40.7%
2000-2004	178,925	29.9%
2005-2009	106,875	17.9%
2010-2014	65,755	11.0%
2015-2019	3,160	0.5%
TOTAL	\$598,660	100.0%

**DEBT RATIOS
AS OF
JUNE 30, 1994**

	AMOUNT	PER CAPITA [1]	RATIO TO ASSESSED VALUE [2]	DEBT PER CAPITA AS A % OF PERSONAL INCOME PER CAPITA [3]
GROSS DIRECT DEBT	\$528,660,000	\$958.28	2.0%	3.6%
NET DIRECT DEBT	\$434,778,170	\$788.11	1.6%	3.0%
NET DIRECT AND INDIRECT DEBT	\$539,350,357	\$977.66	2.0%	3.7%

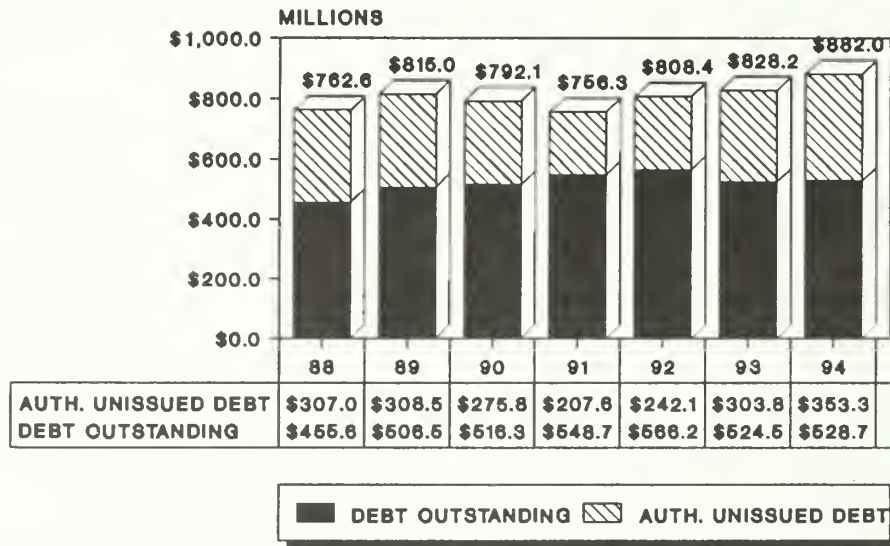
[1] Boston's population as of July, 1992 = 551,675, U.S. Census Bureau estimate.

[2] Assessed value of \$26.76 billion as of January 1, 1993.

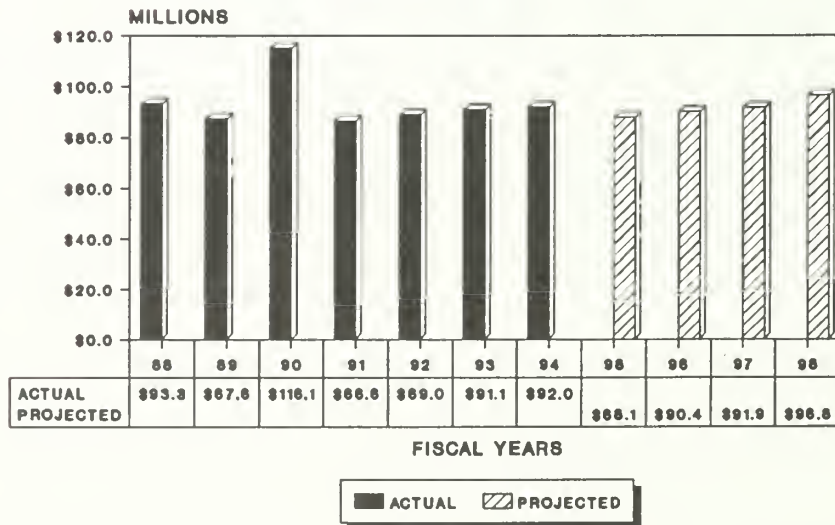
[3] Suffolk County's 1992 per capita personal income = \$26,625, U.S. Department of Commerce, Bureau of Economic Analysis.

Source: Official Statement, \$70,000,000 City of Boston, Massachusetts General Obligation Bonds, 1994 Series B, September 1994.

ACTUAL & AUTHORIZED CITY DEBT FISCAL 1988-1994



ACTUAL & PROJECTED GROSS DEBT SERVICE COSTS FISCAL 1988-1998



Sources: Official Statement, \$70,000,000 City of Boston, Massachusetts General Obligation Bonds, 1994 Series B, September 1994, and City of Boston Auditing Department and Office of Capital Planning.

**GENERAL OBLIGATION BONDS
FISCAL YEARS 1983-1995
FIGURES IN 000's**

FISCAL YEAR	BOND TYPE [1]	AMOUNT ISSUED	TRUE INTEREST COST [2]	INTEREST COST	TOTAL COST OF ISSUE	YIELD [3]
1995	competitive	\$70,000	5.67%	\$32,210 [4]	\$102,210	3.8%-6.0%
1994	competitive	85,900 [5]	4.82%	39,285	125,185	2.4%-5.2%
1994	negotiated	50,000	4.76%	28,321	78,321	2.6%-5.0%
1993	negotiated	92,305 [5]	5.54%	50,728	143,033	4.5%-5.8%
1992	negotiated	70,715	6.60%	57,120	127,835	3.7%-6.7%
1991	negotiated	96,155 [6]	6.83%	61,789	157,944	5.0%-7.0%
1990	negotiated	90,000	7.24%	61,016	151,016	5.9%-7.4%
1989	negotiated	65,000	7.64%	44,265	109,265	6.7%-7.7%
1988	negotiated	39,110	7.43%	26,616	65,726	5.2%-7.8%
1987	negotiated	58,525 [5]	7.34%	53,062	111,587	4.4%-7.4%
1986	negotiated	65,000	7.16%	46,772	111,772	4.4%-7.5%
1985	negotiated	65,000	9.35%	59,757	124,757	5.6%-9.8%
1984	negotiated	55,000	10.20%	48,787	103,787	6.3%-10.8%
1984	negotiated	30,000	10.29%	26,588	56,588	6.8%-10.8%
1983	negotiated	45,000	9.40%	27,751	72,751	6.3%-9.5%

[1] Bond type refers to the process by which the City issued its bonds. Competitive bonds are bonds which are issued through the selection of the lowest bid among the several sealed bids received. Negotiated bonds are bonds which are issued after the City chooses one firm to issue the bonds and negotiates terms.

[2] True interest cost is the percentage rate that measures the effective cost of a particular bond issue by discounting the total amount of debt service payments over the life of the bonds to the present value of the bond proceeds per amount issued.

[3] For FY83-94, the first percentage represents the lowest yield and the initial maturity. The last percentage is the yield of the final maturity, generally 20-year term bonds with mandatory redemptions.

[4] Includes \$135,381.82 to be received by the City from the underwriters upon delivery of the bonds for interest which will accrue between September 1, 1994 and the date of delivery of the bonds.

[5] Entire issue is refunding and related costs.

[6] \$16,155,000 of this amount was refinancing of prior debt.

Source: Official Statement, \$70,000,000 City of Boston, Massachusetts General Obligation Bonds, 1994 Series B, September 1994, and City of Boston Auditing Department.

**YEAR END DEBT SUMMARY
FISCAL YEARS 1988-1994
FIGURES IN 000'S**

	JUNE 30, 1988	JUNE 30, 1989	JUNE 30, 1990	JUNE 30, 1991	JUNE 30, 1992	JUNE 30, 1993	JUNE 30, 1994
OUTSTANDING DIRECT DEBT	\$455,578	\$506,503	\$516,323	\$548,690	\$566,225	\$524,480	\$528,660
AUTHORIZED BUT UNISSUED DIRECT DEBT	\$307,040	\$308,510	\$275,810	\$207,650	\$242,147	\$303,761	\$353,324
GROSS DEBT SERVICE	\$93,277	\$87,567	\$115,091 [1]	\$86,614	\$88,989	\$91,137	\$92,032
DEBT SERVICE AS A % OF TOTAL GENERAL FUND REVENUES, TRANSFERS AND OTHER AVAILABLE FUNDS	7.6%	6.8%	8.6%	6.3%	6.7%	6.9%	N/A
DEBT SERVICE AS A % OF TOTAL EXPENDITURES AND ENCUMBRANCES	7.7%	6.9%	8.6%	6.3%	6.7%	6.9%	N/A
DEBT SERVICE AS A % OF TOTAL NET TAX LEVY	21.9%	19.1%	23.3%	16.4%	16.0%	15.4%	14.7%
BOND ISSUES	\$39,110	\$65,000	\$90,000	\$96,155 [2]	\$70,715	\$92,305 [3]	\$135,900 [4]

[1] FY90 debt service does not include \$1,085,370 of interest payments relative to certain bond anticipation notes issued to finance early construction costs of the Boston City Hospital project which were reimbursed in large part with proceeds from the special obligation bonds issued to finance such project. The Funding Loan Bonds of the Acts of 1982 were redeemed in whole on July 1, 1989 and totaled \$31,842,250.

[2] On June 25, 1991, the City issued \$16,155,000 of its \$96,155,000 General Obligation Bonds to refund \$14,315,000 of its prior debt.

[3] On February 1, 1993, the City issued \$92,305,000 in General Obligation Bonds to refund \$80,465,000 of its prior debt.

[4] On September 1, 1993, the City issued \$50,000,000 in General Obligation Bonds. On February 1, 1994, the City issued \$85,900,000 in General Obligation Refunding Bonds to refund \$74,310,000 of its prior debt.

Source: Official Statement \$70,000,000 City of Boston, Massachusetts General Obligation Bonds, 1994 Series B, September 1994.

CITY OF BOSTON DEBT SERVICE REQUIREMENTS FIGURES IN 000'S

	ACTUAL							ESTIMATED			
	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	FISCAL 1995	FISCAL 1996	FISCAL 1997	FISCAL 1998
GROSS DEBT SERVICE REQUIREMENTS											
BONDED DEBT											
PRINCIPAL	\$55,255	\$53,185	\$80,180	\$49,474	\$53,180	\$53,585	\$57,410	\$53,305	\$52,605	\$52,140	\$54,660
INTEREST	38,022	34,382	34,911	37,140	35,809	37,552	34,622	31,768	34,787	36,768	39,119
								[2]			
TOTAL	\$93,277	\$87,567	\$115,091	\$86,614	\$88,989	\$91,137	\$92,032	\$85,073	\$87,392	\$88,908	\$93,779
ADD: INTEREST ON TEMPORARY LOANS											
REVENUE ANTICIPATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
BOND ANTICIPATION	0	0	0	0	0	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
TOTAL GROSS DEBT SERVICE	\$93,277	\$87,567	\$115,091	\$86,614	\$88,989	\$91,137	\$92,032	\$88,073	\$90,392	\$91,908	\$96,779
LESS: REVENUE DEEMED AVAILABLE [3]											
FROM RELATED SOURCES											
PARKING RENTALS	\$3,828	\$3,776	\$3,496	\$3,282	\$3,129	\$1,317	\$1,405	\$215	\$215	\$215	\$215
CEMETERY FUNDS	0	0	0	0	0	20	35	35	35	35	35
STATE URBAN RENOV. ASST.	15,190	14,670	13,372	11,635	13,322	13,285	13,551	11,600	12,152	12,152	9,773
SCHOOL CONSTRUCT. ASST.	952	857	764	648	482	426	324	229	134	62	59
WATER & SEWER PAYMENTS	383	280	318	390	2,116	1,488	4,350	0	120	100	100
SINKING FUNDS	7,690	8,317	31,602	0	0	0	0	0	0	0	0
FUNDING LOAN ACT OF 1982											
TOTAL	\$28,043	\$27,900	\$49,552	\$15,954	\$19,049	\$16,536	\$19,665	\$12,080	\$12,656	\$12,564	\$10,182
TOTAL NET DEBT SERVICE REQUIREMENTS [5]	\$65,234	\$59,667	\$65,539	\$70,660	\$69,940	\$74,601	\$72,367	\$75,993	\$77,736	\$79,344	\$86,597

[1] FY90 debt service does not include \$1,085,370 of interest payments relative to certain bond anticipation notes issued to finance early construction costs of the Boston City Hospital. The Funding Loan Bonds of the Acts of 1982 were redeemed in whole on July 1, 1989 and totaled \$31,842,250.

[2] Includes \$135,381.82 to be received by the City from the Underwriters upon delivery of the Bonds for interest accrued between September 1, 1994 and the date of delivery of the Bonds.

[3] Does not include County Courthouse Revenue.

[4] Projected Sinking Funds payments for FY95 only total \$450.00.

[5] Figures do not equal general fund debt service expenditures due to different treatment of "Revenues Available From Related Sources" between Capital Planning and the Auditing Department. Source: City of Boston Auditing Department and Office of Capital Planning.

**FIVE YEAR CAPITAL PLAN EXPENDITURES
BY DEPARTMENT AND THEME
FISCAL YEARS 1994-1998
FIGURES IN 000'S**

DEPARTMENT	NEIGHBORHOOD REVITALIZ.	PUBLIC SAFETY	PUBLIC EDUCATION	ECONOMIC DEVELOP.	HEALTH & ENVIRON.	GOVERNMENT EFFECTIVE.	PARKS & OPEN SPACE	TOTAL	PERCENT OF TOTAL
BRA	\$9,581	\$0	\$0	\$13,015	\$52	\$0	\$0	\$22,648	2.5%
COMMUNITY CENTERS	14,172	0	0	0	0	299	0	14,471	1.6%
EDIC	0	0	0	6,936	0	0	0	6,936	0.8%
FIRE	0	16,376	0	0	3,696	52	0	20,124	2.3%
HEALTH AND HOSPITALS	0	0	0	0	180,442	0	0	180,442	20.3%
LIBRARY	0	0	37,305	0	0	0	0	37,305	4.2%
MANAGEMENT INFO. SYSTEMS	0	0	0	0	0	1,499	0	1,499	0.2%
PARKS	15,604	0	0	0	0	3,913	13,255	32,772	3.7%
POLICE	0	78,402	0	0	907	0	0	79,309	8.9%
PRINTING	0	0	0	0	0	351	0	351	0.0%
PUBLIC FACILITIES	1,237	0	0	3,124	4,620	4,852	0	13,833	1.6%
PUBLIC WORKS	198,252	0	0	83,764	346	16,221	0	298,583	33.6%
REAL PROPERTY	1,855	0	0	456	9,965	33,209	0	45,485	5.1%
SCHOOLS	0	0	126,063	0	0	0	4,783	130,846	14.7%
TRANSPORTATION	0	3,102	0	172	611	901	0	4,786	0.5%
TOTAL	\$240,701	\$97,879	\$163,368	\$107,467	\$200,639	\$61,297	\$18,038	\$889,389	100.0%
PERCENT OF TOTAL	27.1%	11.0%	18.4%	12.1%	22.6%	6.9%	2.0%	100.0%	

Source: Mayor's Office of Capital Planning, "Getting The Job Done: Boston's Five-Year Capital Plan, Fiscal Years 1994-1998".

BOSTON'S CURRENT CAPITAL ASSETS

The following is an inventory of the buildings and infrastructure owned by the City as of January 1, 1994.

Schools

76 elementary schools
19 middle schools
16 high schools
5 special schools
5 administration buildings

Libraries

25 neighborhood branches
1 Kirstein Business Branch
1 main branch (Johnson & McKim at Copley)
2 book depositories

Police

1 headquarters
5 area stations
5 neighborhood stations
11 support facilities

Fire

1 headquarters
34 fire stations
4 support facilities
2 fire boats
21 ladder trucks
34 pumper trucks
1 tower unit

Health & Hospitals

Boston City Hospital
Long Island Health Campus
Boston Specialty & Rehabilitation
Hospital (Mattapan)
4 neighborhood health centers

Historic Buildings

Old State House
Faneuil Hall
Parkman House
Abiel Smith School

Parks, Playgrounds & Cemeteries

185 parks, parkways and playgrounds
75 squares
16 historic cemeteries
3 active cemeteries
2,200 acres of open space
11 field houses
7 fountains
5 greenhouses

Municipal and Recreational

11 municipal buildings
32 community centers
17 recreational centers
19 indoor & outdoor pools
11 maintenance yards
4 administrative buildings
1 City Hall

Public Ways, Transportation & Utilities

796 miles of roadways
33 vehicular bridges, including:
 4 draw bridges
7 pedestrian bridges
25,000 streetlights
720 traffic signals
3,708 public streets

Industrial Parks

Alsen-Mapes Industrial Park
Boston Marine Industrial Park
Charlestown Navy Yard
Crosstown Industrial Park

Other

Strand Theatre
Boston Business School

Surplus Municipal Properties

8 school & municipal properties

Tax-Foreclosed Properties

112 residential buildings
76 commercial &/or mixed-use buildings
3,000 parcels of land

Source: City of Boston, Five-Year Capital Plan,
1994-1998; City of Boston Fiscal 1995 Budget;
Official Statement, September 1994.

HOW THE RATING SERVICES HAVE RATED BOSTON'S BONDS

YEAR	MOODY'S		STANDARD & POOR'S	
	DATE	RATING	DATE	RATING
1973		Baa1		A
1974	May 24	A		A
1975		A		A
1976	January 27	Baa	September 23	A-
1977		Baa		A-
1978		Baa		A-
1979		Baa		A-
1980		Baa	December 2	BBB+
1981	March 27	Rate W/D [1]		BBB+
	July 8	Ba		
1982		Ba		BBB+
1983	January 12	Ba1		BBB+
1984		Ba1		BBB+
1985	April 19	Baa		BBB+
1986		Baa		BBB+
1987	April 30	Baa1	February 13	A-
1988	April 19	A		A-
1989		A	February 14	A
1990		A		A
1991		A		A
1992		A		A
1993		A		A
1994		A		A

[1] Rate withdrawn in response to passage of Proposition 2½.

Source: Moody's Investors Service, inc., and Standard & Poor's Corp.

CITY OF BOSTON
ONE CITY HALL PLAZA, BOSTON, MASSACHUSETTS 02201 - (617) 635-4000

~MAYOR: TERM OF OFFICE FOUR YEARS - EXPIRES 1/98~

The Honorable Thomas M. Menino

635-4500

~CITY COUNCIL: TERM OF OFFICE TWO YEARS - EXPIRES 1/96~

AT LARGE:	Peggy Davis-Mullen	635-4220
	Richard P. Iannella	635-4376
	John A. Nucci	635-3115
	Albert L. O'Neill	635-4205
DISTRICT 1	Diane J. Modica	635-3200
DISTRICT 2	James M. Kelly, President	635-3203
DISTRICT 3	Maureen E. Feeney	635-3455
DISTRICT 4	Charles C. Yancey	635-3131
DISTRICT 5	Daniel F. Conley	635-4210
DISTRICT 6	Maura A. Hennigan	635-4217
DISTRICT 7	Gareth R. Saunders	635-3510
DISTRICT 8	Thomas M. Keane	635-4225
DISTRICT 9	Brian J. McLaughlin	635-3113

COUNCIL STAFF DIRECTOR	John G. Erwin	635-3040
CITY CLERK	Rosaria Salerno	635-4600

~CABINETS~

CHIEF OPERATING OFFICER	Robert J. Ciolek	635-4479
MAYOR'S OFFICE	Alyce J. Lee	635-3158
BASIC CITY SERVICES	Michael J. Galvin	635-4100
CHIEF ECONOMIC DEVELOPMENT OFFICER	Marisa Lago	722-4300 x4201
CHIEF FINANCIAL OFFICER	John C. Simmons	635-3329
EDUCATION	Lois Harrison-Jones, Ed.D.	635-9050
ENVIRONMENTAL SERVICES	Cathleen Douglas Stone	635-3850
HEALTH AND HUMAN SERVICES	Ann M. Maguire	635-3485
PUBLIC SAFETY		
FIRE	Martin E. Pierce	343-3610
POLICE	Paul F. Evans	343-4500

~OTHER DEPARTMENTS~

FINANCE COMMISSION	EXECUTIVE DIRECTOR, Jeffrey W. Conley	367-6921
LICENSING BOARD	CHAIR, Ellen E. Rooney	635-4170
BUSINESS SERVICES	DIRECTOR, Douglas A. Housman	635-5555

~SUFFOLK COUNTY~

COURTHOUSE FACILITIES BUREAU	DIRECTOR, Stephen J. Carroll	725-8787
SHERIFF'S OFFICE	SHERIFF, Robert C. Rufo	725-8200
REGISTRY OF DEEDS	REGISTRAR OF DEEDS, Paul R. Tierney	725-8575

~CABINET DEPARTMENTS~

BASIC CITY SERVICES

BOSTON PUBLIC LIBRARY	DIRECTOR, Arthur V. Curley	536-5400
CONSUMER AFFAIRS & LICENSING	DIRECTOR, Donna M. Mueller	635-3834
ELECTION	CHAIRMAN, Abe Hantout	635-4637
PARKS & RECREATION	COMMISSIONER, Patrick S. Harrington	635-4505
PROPERTY MANAGEMENT	COMMISSIONER, Michael J. Galvin	635-4100
PUBLIC WORKS	COMMISSIONER, Joseph F. Casazza	635-4900
REGISTRY DIVISION	REGISTRAR, Judith A. McCarthy	635-4175

ECONOMIC DEVELOPMENT

BOSTON HOUSING AUTHORITY	ADMINISTRATOR, Joseph D. Feaster	451-1250 x203
BOSTON REDEVELOPMENT AUTHORITY	DIRECTOR, Marisa Lago	722-4300 x4201
ECONOMIC DEVEL. & INDUSTRIAL CORP.	DIRECTOR, Edward DeMore	635-4700
MINORITY/WOMEN BUSINESS ENTERPRISES	DIRECTOR, Brooke Woodson	635-4084
PUBLIC FACILITIES	DIRECTOR, Charles T. Grigsby	635-4352
RENT EQUITY BOARD	ADMINISTRATOR, Constance J. Doty	635-4200
SPECIAL EVENTS, TOURISM & MARKETING	DIRECTOR, Cecily N. Foster	635-4447

ENVIRONMENTAL SERVICES

ENVIRONMENT	DIRECTOR, Cathleen Douglas Stone	635-3850
INSPECTIONAL SERVICES	EXECUTIVE DIRECTOR, John Eade	635-5301
TRANSPORTATION	COMMISSIONER, Frank A. Tramontozzi	635-3073
WATER & SEWER COMMISSION	EXECUTIVE DIRECTOR, Vincent G. Mannering	330-9400

FINANCIAL OFFICES

ASSESSING	COMMISSIONER, Ronald W. Rakow	635-4264
AUDITING	CITY AUDITOR, Sally M. Glora	635-4671
LABOR RELATIONS	SUPERVISOR, Susan M. Coyne	635-4525
OFFICE OF BUDGET MANAGEMENT	DIRECTOR, Neil H. Gordon	635-3870
CAPITAL PLANNING	DIRECTOR, Andrew Warren	635-3493
RETIREMENT BOARD	EXECUTIVE OFFICER, Michael Travalignl	635-4305
TREASURY	COLLECTOR-TREASURER, John C. Simmons	635-4138
WORKERS' COMPENSATION	DIRECTOR, Patricia Morey Walker	635-3193

OPERATIONS

HEALTH & HOSPITALS	COMMISSIONER, Lawrence A. Dwyer	534-5365
PUBLIC HEALTH	DIRECTOR, Alonzo Plough	534-5264

HEALTH AND HUMAN SERVICES

COMMUNITY CENTERS	EXECUTIVE DIRECTOR, Evelyn Riesenbergl	635-4920
ELDERLY COMMISSION	COMMISSIONER, Diane M. Watson	635-4375
EMERGENCY SHELTER	EXECUTIVE DIRECTOR, Kelley A. Cronin	635-4507
OFFICE OF CIVIL RIGHTS	DIRECTOR, Victoria L. Williams	635-3562
OFFICE OF CULTURAL AFFAIRS	DIRECTOR, Bruce P. Rossley	635-3245
OFFICE OF NEIGHBORHOOD SERVICES	DIRECTOR	635-3485
OFFICE OF SAFE NEIGHBORHOODS	DIRECTOR, Ted Landsmark	635-3140
VETERANS' SERVICES	COMMISSIONER, Thomas B. Materazzo	635-3039
WOMEN'S COMMISSION	DIRECTOR, Elaine Taber	635-3138

MAYOR'S OFFICE

INTERGOVERNMENTAL RELATIONS	DIRECTOR, Howard P. Leibowitz	635-3817
LAW	CORPORATION COUNSEL, Albert W. Wallis	635-4017
OFFICE OF THE MAYOR	CHIEF OF STAFF, Alyce J. Lee	635-3158
	SCHEDULER, Kerry O'Brien	635-3274

PUBLIC SAFETY

FIRE DEPARTMENT	COMMISSIONER, Martin E. Pierce	343-3550
POLICE DEPARTMENT	COMMISSIONER, Paul F. Evans	343-4500

BOSTON PUBLIC SCHOOLS
26 COURT STREET, BOSTON MASSACHUSETTS 02108 - (617)635-9000

~SCHOOL COMMITTEE: APPOINTED TO FOUR YEAR STAGGERED TERMS~

PHONE NUMBER

635-9014

TERM EXPIRES:

January

1996

1998

1997

1999

1996

1998

1999

Felix Arroyo, Chairperson

Robert Gittens

John Gould

Alfreda Harris, Vice-Chairperson

Edwin Melendez

Elizabeth Rellinger, Ph.D.

William Spring

ACTING EXECUTIVE SECRETARY

Ofelia Pedraza

~ADMINISTRATION~

SUPERINTENDENT

Lols Harrison-Jones, Ed.D.

635-9050

DEPUTY SUPERINTENDENT

Arthur Steller, Ph.D.

635-9231

CHIEF ACADEMIC OFFICER

Clifford Janey, Ed.D.

635-9400

CHIEF FINANCIAL OFFICER

Arthur Shea

635-9247

ASSISTANT SUPERINTENDENTS

ELEMENTARY/PRE-SCHOOLS

Dale Kalkofen, Ed.D.

635-8600

MIDDLE SCHOOLS

Joseph Bage

635-8030

HIGH SCHOOLS

Albert Holland

635-8875

BILINGUAL EDUCATION

DIRECTOR, Mildred Ruiz-Allen

635-9439

BOSTON COMPACT

EXECUTIVE DIRECTOR, Edward Dooley

635-9060

BUDGET

DIRECTOR, Kevin Cherry

635-9580

EXTERNAL FUNDS

PROGRAM DIRECTOR, Charlotte Harris

635-9488

BUSINESS OFFICE

MANAGER, John McDonough

635-9490

CHAPTER 1

DIRECTOR, Joaquim Baptista

635-9430

EQUITY

SENIOR OFFICER, Barbara Fields

635-9650

FACILITIES MANAGEMENT

DIRECTOR, Robert R. Roy

635-9129

HUMAN RESOURCES/PERSONNEL

DIRECTOR, John M. Conley

635-9610

IMPLEMENTATION

SENIOR OFFICER, Catherine Ellison

635-9501

LEGAL & LABOR RELATIONS

GENERAL COUNSEL, Marlen E. Evans

635-9320

PLANNING, RESEARCH, & DEVELOPMENT

DIRECTOR, Maryellen Donahue

635-9443

SCHOOL-BASED MANAGEMENT

DIRECTOR, Alan Butters

635-9331

SPECIAL EDUCATION

DIRECTOR, Gall Bernstein

635-9700

SUPERINTENDENT'S OFFICE

EXECUTIVE ASSISTANT, Kenneth Caldwell

635-9055

TRANSPORTATION

DIRECTOR, Richard C. Jacobs

635-9520

VOCATIONAL EDUCATION

DIRECTOR, Richard Fields, Ed.D.

635-8970

COMMONWEALTH OF MASSACHUSETTS
THE STATE HOUSE, BOSTON, MASSACHUSETTS 02133 - (617) 722-2000

~CONSTITUTIONAL OFFICERS: TERMS OF OFFICE FOUR YEARS - ENDS 1/99~

GOVERNOR	His Excellency William F. Weld	727-9173
LIEUTENANT GOVERNOR	His Honor A. Paul Cellucci	727-3600
TREASURER-RECEIVER GENERAL	The Honorable Joseph D. Malone	367-6900
ATTORNEY GENERAL	The Honorable L. Scott Harshbarger	727-2200
AUDITOR	The Honorable A. Joseph DeNucci	727-2075
SECRETARY OF STATE	The Honorable William F. Galvin	727-2800

~STATE SENATORS FOR BOSTON: TERMS OF OFFICE FOR TWO YEARS - ENDS 1/97~

1ST SUFFOLK	The Honorable William M. Bulger	
SUFFOLK-MIDDLESEX	The Honorable Robert E. Travaglini	
SUFFOLK-ESSEX-MIDDLESEX	The Honorable Thomas F. Birmingham	
2ND SUFFOLK	The Honorable Diane Wilkerson	
1ST SUFFOLK & NORFOLK	The Honorable Marian Walsh	
2ND SUFFOLK & NORFOLK	The Honorable W. Paul White	
MIDDLESEX-SUFFOLK	The Honorable Warren Tolman	
SENATE CLERK	Edward O'Neill	722-1276

~STATE REPRESENTATIVES FOR BOSTON: TERMS OF OFFICE TWO YEARS - ENDS 1/97~

1ST SUFFOLK	The Honorable Emanuel G. Serra	
2ND SUFFOLK	The Honorable Richard A. Voke	
3RD SUFFOLK	The Honorable Salvatore F. DiMasi	
4TH SUFFOLK	The Honorable Stephen Lynch	
5TH SUFFOLK	The Honorable Charlotte Golar-Richie	
6TH SUFFOLK	The Honorable Shirley Owens-Hicks	
7TH SUFFOLK	The Honorable Gloria L. Fox	
8TH SUFFOLK	The Honorable Paul Demakus	
9TH SUFFOLK	The Honorable Byron Rushing	
10TH SUFFOLK	The Honorable Vincent G. Mannering	
11TH SUFFOLK	The Honorable John E. McDonough	
12TH SUFFOLK	The Honorable Thomas M. Finneran	
13TH SUFFOLK	The Honorable James T. Brett	
14TH SUFFOLK	The Honorable Angelo M. Sciacca	
15TH SUFFOLK	The Honorable Kevin G. Fitzgerald	
16TH SUFFOLK	The Honorable William Reinstein	
17TH SUFFOLK	The Honorable Kevin G. Honan	
18TH SUFFOLK	The Honorable Steven Tolman	
19TH SUFFOLK	The Honorable Robert DeLeo	
HOUSE CLERK	Robert MacQueen	722-2356

~U.S SENATORS: TERMS OF OFFICE SIX YEARS~

The Honorable Edward M. Kennedy	Ends 1/2001	2400 JFK Federal Bldg., Boston, MA 02203	565-3170
The Honorable John F. Kerry	Ends 1/96	One Bowdoin Sq., 10th Flr., Boston, MA 02114	565-8519

~U.S REPRESENTATIVES FOR BOSTON: TERM OF OFFICE TWO YEARS - ENDS 1/97~

District No. 8, Joseph P. Kennedy II	The Schrafft Center, 529 Main St., Suite 605 Charlestown, MA 02129	242-0200
District No. 9, John Joseph Moakley	World Trade Ctr., Suite 220, Boston, MA 02110	565-2920

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Ralph F. Verni, Treasurer
Samuel R. Tyler, President

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Ruth E. Fitch, Partner
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Shawmut Bank, N.A.
L. Carl Gustin, Senior Vice President
Boston Edison Company
Edward C. Hall, President, New England Services
The New England
Ira A. Jackson, Senior V.P. & Exec. Dir. External Affairs
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NYNEX, New England
Dell Mitchell, Principal & Chief Financial Officer
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Thomas E. Moloney, Chief Financial Officer
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Goodwin, Procter & Hoar
Ralph F. Verni, President & Chief Executive Officer
State Street Research & Management Co.
Ranne P. Warner, President
Centros Properties, U.S.A.

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Research Associate
Diane Smith
Executive Assistant
Joaninha da Rosa
Student Research Assistant, 1994
Walter F. Gadecki
Student Research Assistant, 1995

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Carol R. Goldberg, The Avcar Group, Ltd.
Rosalind E. Gorin, H.N. Gorin, Inc.
Jerome H. Grossman, New England Medical Center
L. Carl Gustin, Boston Edison Company
Edward C. Hall, The New England
John P. Hamill, Fleet Bank of Massachusetts
Dianne Hobbs, Nutter, McClennen & Fish
Donald B. Holmes, KPMG Peat Marwick
Ira A. Jackson, Bank of Boston
Louis I. Kane, Au Bon Pain Co., Inc.
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Alan L. LeBovidge, Coopers & Lybrand
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Robert M. Mahoney, Citizens Bank
Margaret H. Marshall, Harvard University
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Joseph M. Melvin, Filene's
Chester R. Messer, Boston Gas Company
Cathy E. Minehan, Federal Reserve Bank of Boston
Dell Mitchell, Perry, Dean, Rogers & Partners
Thomas E. Moloney, John Hancock Mutual Life Ins Co.
Lawrence C. Moulter, New Boston Garden Corporation
Joseph E. Mullaney, The Gillette Company
Thomas L. P. O'Donnell, Ropers & Gray
Sherry H. Penney, University of Massachusetts at Boston
Mitchell T. Rabkin, Beth Israel Hospital
Gary L. Saunders, Saunders Hotel Group
Jerry R. Schubel, New England Aquarium
Michael B. Sherman, Whittier Partners
Edwin N. Sidman, The Beacon Companies
Richard A. Soden, Goodwin, Procter & Hoar
Micho F. Spring, Robinson Lake Sawyer Miller
David B. Stone, North American Management Corporation
Raymond G. Torto, CB Commercial/Torto Wheaton Research
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Ralph F. Verni, State Street Research & Management Co.
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Ranne P. Warner, Centros Properties, U.S.A.
Willie J. Washington, Choate, Hall & Stewart
Barry B. White, Foley, Hoag & Eliot
Robert P. Whitney, Trigen-Boston Energy Corporation



Boston Municipal Research Bureau, Inc.
24 Province Street
Boston, MA 02108
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